

EXHIBIT A

Detailed Time Entries

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			HOURS	
11/14/2012	PJO	Preparation of third interim fee application.	4.00	
11/15/2012	PJO	Continue preparation of the third interim fee application.	3.00	
11/18/2012	PJO	Continue preparation of the third interim fee application.	1.50	
11/19/2012	EML	Review the fee application and prepare edits to same.	1.30	
11/20/2012	EML	Prepare the fee application for distribution.	0.40	
03/12/2013	PJO	Preparation of fourth interim fee application.	1.00	
03/14/2013	PJO	Continue preparation of fee application.	1.00	
03/15/2013	PJO	Continue preparation of the fourth interim fee application.	1.50	
03/18/2013	EML	Review narrative for the fee application.	0.30	
	PJO	Continue preparation of the fourth interim fee application.	2.00	
		Fee Application/Client Billing	16.00	8,627.50
11/07/2012	AJO	Prepare report of cash receipts and disbursements through October 26, 2012.	0.80	
	AJO	Prepare monthly summary of cash receipts and disbursements through October 26, 2012.	0.40	
11/13/2012	AJO	Research regarding sales and purchase discrepancies in L. Lynch's Texas interpleader affidavit.	1.20	
	AJO	Review the Texas interpleaders to verify vendor names and cattle purchases.	0.50	
11/26/2012	EML	Telephone calls with A. Omori regarding reconciliation of escrow deposits by vendors/claimants.	0.60	
	AJO	Telephone conversations with L. Lynch regarding escrow account cash balance, 88 items analysis, first \$1.6 million transfer, including research in previous analyses regarding same.	0.60	
	AJO	Prepare worksheet with the escrow account activity to-date.	0.40	
	AJO	Prepare list of deposits that need to be analyzed to determine amount that can be transferred to the operating account.	1.20	
11/27/2012	EML	Prepare reconciliation of interplead funds to be released to the trustee pursuant to terms of the settlement arrangements.	3.10	
	AJO	Review the settlement motions regarding the Superior		

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			HOURS
		and Texas interpleader for T. Hall's requested analysis.	0.40
	AJO	Prepare the interpleader schedule with Superior Livestock's sourced purchases sorted by vendor.	0.80
	AJO	Continue preparation of the cash schedule requested by T. Hall of Faegre Baker Daniels.	0.70
	AJO	Review the interpleaders for details as to amounts interplead and claimed, including downloading of interpleader motions and orders.	1.40
	AJO	Revise the Texas interpleader schedule for Superior's sourced purchases.	0.70
	AJO	Revise the Kansas interpleader schedule for Superior's sourced purchases.	0.30
11/28/2012	AJO	Review and record the signed disbursement checks.	0.40
12/07/2012	AJO	E-mails to and from D. DeNeal of Faegre Baker Daniels regarding check received from M. Walro regarding East-West Trucking.	0.10
12/10/2012	AJO	Update November cash worksheet, including reconciling to bank statements.	0.70
	AJO	Update summary of cash receipts through November 30th.	0.30
	AJO	Prepare report of cash receipts and disbursements through November 30th.	0.70
	AJO	Prepare monthly summary of cash receipts and disbursements through November 30th.	0.40
12/11/2012	AJO	Prepare disbursements budget for December 2012 - February 2013.	0.60
	AJO	Detailed e-mail transmitting actual cash activity through November 30th to P. O'Malley and L. Lynch, including formatting of reports.	0.50
12/14/2012	EML	Telephone call with T. Hall of Faegre Baker regarding cash reconciliation of interpleader funds available for the estate.	0.50
	AJO	Review e-mail from T. Hall of Faegre Baker Daniels regarding available funds calculation.	0.40
12/17/2012	AJO	Research to verify Faegre Baker Daniels' interpleader and settlement analysis.	2.60
01/03/2013	EML	Review deposits remaining in escrow in order to determine amounts to be released per e-mail from T. Hall of Faegre Baker Daniels.	1.10
	AJO	Analyze the escrow account activity and escrow holdback per the e-mail from T. Hall of Faegre Baker Daniels, including distribution of files to J. Knauer, Faegre Baker Daniels attorneys and L. Lynch.	1.60
01/04/2013	EML	Review potentially disputed cash receipts in the escrow account in order to determine if, based upon settlements reached, which amounts may be transferred to the operating account.	1.20
	AJO	Update the December cash worksheet.	0.70
01/09/2013	EML	Prepare reconciliation of funds available in the escrow account for transfer as requested by T. Hall of Faegre Baker Daniels.	1.40
	EML	Telephone call with T. Hall to reconcile account	

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			HOURS
		balances to transfer from the escrow to operating account.	0.80
	AJO	Analyze the purchase money claim report to identify holdback by objector.	0.40
01/14/2013	EML	Prepare the schedule for J. Knauer of cash transfer from escrow to operating as requested by T. Hall of Faegre Baker Daniels.	0.50
01/16/2013	AJO	Reconcile the cash worksheet for December, begin preparation of Exhibits B and C for operating report and e-mail to T. Froelich of Kroger Gardis Regas requesting missing deposit details.	0.70
01/17/2013	AJO	E-mails from and to J. Knauer and T. Hall of Faegre Baker Daniels regarding December 28th deposit details.	0.20
01/31/2013	AJO	E-mails to and from T. Hall of Faegre Baker Daniels regarding December interpleader settlements.	0.30
02/07/2013	AJO	Analyze the 88 item purchase money claims report schedule and identify items by category or transferred or holdback by creditor, including preparation of schedule of items remaining and reconciliation to escrow account balance.	1.90
02/08/2013	AJO	Update cash receipts schedule through December 31, 2012.	0.40
	AJO	Update actual cash reporting through December 31, 2012.	0.60
	AJO	Update actual monthly reporting through December 31, 2012.	0.40
	AJO	Review the escrow receipts received after purchase money claims report order and prepare schedule of escrow activity.	0.70
	AJO	Review cash files, accounts receivable reports and other sources to determine invoices or other reason for payments received and add information to schedule of escrow activity.	1.90
	AJO	Prepare worksheet for the staff to research 38 items for which cash is being held in the escrow account requiring staff research as to source of cattle.	0.70
02/11/2013	AJO	Further analysis and update 38 escrowed cash receipts schedule.	0.80
	AJO	Telephone conference call with B. Royalty and S. Abbott regarding research request on the 38 escrowed items.	0.20
02/12/2013	AJO	Review staff's research regarding 38 escrow account receipts and supplement disclosures per review of same.	1.30
02/13/2013	AJO	Update and reconcile January cash worksheet.	0.70
	AJO	Update the cash receipts schedule for the January cash receipts.	0.30
	AJO	Update actual cash reporting through February 1st, including preparation of five-week actuals and monthly actual schedules.	1.40
02/18/2013	AJO	Continue to review, research and modify the list of	

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			HOURS	
		38 escrowed items to be included in the new purchase money claims report and motion.	1.20	
02/22/2013	AJO	Review and update the worksheet regarding 38 items in the escrow account and send to the staff for additional work.	0.60	
02/27/2013	AJO	Complete preparation and reconciliation of the escrow account schedule by cash receipt number.	0.80	
02/28/2013	AJO	Create escrow analysis file with items required to remain in escrow, amount to be transferred to the operating account and schedule of 38 new escrow receipts for the new purchase money claims report motion.	0.80	
03/05/2013	SLC	Review purchase money claims report related to the review of 38 items to be moved from the escrow account to the operating account.	0.80	
03/07/2013	EML	Prepare modifications to schedule of unidentified items deposited to escrow.	1.10	
03/08/2013	EML	Review the monthly operating budget through the end of April and send e-mail to T. Hall regarding same.	0.40	
	EML	Review summary of 38 items and recommend edits thereto.	0.50	
	SLC	Prepare schedule of 38 cash receipts to be moved from the escrow account to the operating account.	1.20	
		Business Analysis	47.90	18,102.50
11/06/2012	AJO	Update cash files for additional October activity, including reconciliation of accounts.	0.90	
	AJO	Prepare Exhibits B and C for the October operating report.	0.40	
	AJO	Prepare October accounts receivable schedule for monthly operating report.	0.80	
11/07/2012	AJO	Finalize October accounts receivable for operating report.	0.50	
	AJO	Prepare operating report comments for October.	0.50	
	AJO	Prepare professional fee worksheet for October operating report.	0.40	
	AJO	Begin preparation of October operating report template.	0.60	
	AJO	Revise October accounts receivable schedule.	0.30	
11/16/2012	AJO	Complete the October operating report.	2.00	
11/28/2012	EML	Review the October operating report and provide edits to same to A. Omori.	0.20	
12/10/2012	AJO	Prepare Exhibits B and C for November operating report.	0.60	
	AJO	Prepare accounts receivable schedule for November operating report.	0.80	
01/04/2013	AJO	Prepare analysis of professional fees, starting with fee applications, through the third interim fee application for the monthly operating reports.	0.80	
	AJO	Prepare the November operating report.	1.50	

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			HOURS	
01/31/2013	AJO	Prepare Exhibits B and C for December operating report.	0.70	
02/04/2013	AJO	Prepare the accounts receivable schedule for the December operating report.	0.80	
	AJO	Prepare the December monthly operating report package.	1.70	
03/28/2013	EML	Telephone call with T. Hall of Faegre Baker Daniels regarding monthly reporting.	0.20	
	EML	Review the bank statement activity for January and compare same to the December monthly operating report.	0.50	
	EML	Telephone call with T. Hall to discuss rollforward of the monthly cash receipt and disbursement totals.	0.50	
		Monthly Bkcty/Semi-Annual Rpts	14.70	5,595.50
11/02/2012	EML	Review Nu Tech file information and e-mail correspondence from J. Knauer and respond to same including schedule of proposed adjustments relating to transactions with Nu Tech.	1.60	
11/05/2012	EML	Prepare the schedule of the Agri Beef/Supreme sales and finance activity for 2010 for W. Ponader of Faegre Baker.	2.40	
11/06/2012	EML	Prepare a schedule tracing the sales and finance activity between ELC and Agri Beef/Supreme for calendar 2010 for delivery to W. Ponader of Faegre Baker.	1.70	
11/07/2012	EML	Prepare documents requested by W. Ponader of Faegre Baker relating to certain transactions between ELC and B. Heine and ELC and Nu Technologies; scan and e-mail same to the attention of W. Ponader.	0.60	
11/08/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding Nu Technologies and Janousek Farms.	0.10	
11/13/2012	EML	Telephone call with ELC's staff regarding documentation relating to certain invoices.	0.20	
	EML	Review the affidavit and respond to S. Eikenberry regarding same.	1.30	
	EML	Telephone call with S. Eikenberry regarding edits to the affidavit.	0.40	
11/14/2012	EML	Review and edit the affidavit, including telephone call with ELC's staff regarding certain details of the transactional documents.	2.50	
11/19/2012	EML	Review e-mail from W. Ponader of Faegre Baker regarding Janousek, Nu Technologies and M. Haiar; respond to same.	2.60	
11/30/2012	EML	Review the transactions history relating to ELC's sale of 200-head to Hohenberger; telephone call with ELC's staff regarding same and e-mail support to S. Eikenberry as requested.	0.60	
12/03/2012	EML	Review e-mail correspondence from K. Toner and D. DeNeal, including additional review of payment history and related correspondence from counsel to		

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			HOURS
		Northern and Nu Technologies related to the Northern Livestock cattle transactions; prepare two distribution files related to the above and forward same to K. Toner.	2.60
12/04/2012	EML	Review questions regarding the B. Chase accounts receivable activity raised by S. O'Neill, including telephone call with ELC's staff regarding same.	0.80
	EML	Review e-mail from S. Eikenberry of Faegre Baker regarding background of Shelton and Montgomery transactions.	0.40
	EML	Review Penner Cattle's activity in response from e-mail inquiry from S. Eikenberry regarding same.	0.50
	EML	Review the file related to the cattle shipped to S. Fousek in order to respond to inquiry from S. Eikenberry of Faegre Baker.	0.50
	EML	Review and respond to e-mail from S. Eikenberry of Faegre Baker regarding confirming data as to payments made to suppliers from ELC's accounts receivable customers.	1.10
	AJO	Research S. Fousek new invoice #311611N.	0.30
12/05/2012	EML	Review the Agri Beef earnest money on undelivered contracts and respond to T. Hall's e-mail inquiry regarding same.	0.30
	EML	Review the Massey payment information and respond to e-mail from S. Eikenberry regarding same.	0.20
	EML	Telephone call with S. O'Neill of Faegre Baker regarding the B. Chase account activity.	0.20
	EML	Review Francis Madison's correspondence and prepare response to K. Britton of Faegre Baker regarding transactions.	0.70
12/06/2012	EML	Telephone call with ELC's staff regarding source of cattle sold to B. Jones and S. Weeks.	0.20
12/07/2012	EML	Prepare for telephone call with D. DeNeal of Faegre Baker regarding the Agri Beef-Supreme accounts receivable and contracts including review of ELC source documents relating to cattle contract.	0.80
	EML	Telephone call with D. DeNeal of Faegre Baker regarding the Agri Beef-Supreme complaint.	0.50
	EML	Review the file relating to equity shortfalls for financed cattle between ELC and Supreme and e-mail information regarding same to D. DeNeal of Faegre Baker.	1.20
12/12/2012	AJO	Research Janousek Farms accounts receivable per request of W. Ponader of Faegre Baker Daniels, including telephone conversation with W. Ponader regarding same.	0.50
12/14/2012	EML	Prepare e-mail to J. Heiman of Irsik Doll regarding funds being held by them relating to the cattle shipped under a finance arrangement between Royal Beef and E4 Cattle-E. Edens.	0.10
	EML	Telephone call with S. O'Neill and K. Britton of Faegre Baker regarding discussion of previous analysis provided regarding bogus cattle sales to Atkinson and process by which same was funded through ELC via the GP Cattle account.	0.40

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			HOURS
12/17/2012	AJO	Research J. Coffey accounts receivable invoices per request of T. Froelich of Kroger Gardis Regas.	0.20
12/18/2012	EML	Review short payment activity associated with C. Christensen outstanding accounts receivable prior to telephone call with S. Eikenberry of Faegre Baker regarding same.	0.20
12/19/2012	AJO	Review e-mails from W. Ponader of Faegre Baker Daniels regarding Janousek and Heine accounts receivable, including research in files and telephone conversation with L. Lynch regarding same.	0.40
12/26/2012	EML	Review and distribute to K. Britton of Faegre Baker paperwork relating to open account receivable due from Ritter Feedyard.	0.30
	EML	Telephone call with H. Mappes of Faegre Baker regarding cash cycle for bogus invoices to Atkinson.	0.20
	AJO	Review files for documentation supporting accounts receivable reclassification from Ritter Feedyard to C. Schuchmann.	0.80
	AJO	E-mail to K. Britton of Faegre Baker Daniels and M. Stafford of Kroger Gardis Regas regarding Ritter Feedyard, including telephone conversation with L. Lynch regarding same.	0.40
12/27/2012	EML	Review and respond to e-mail from K. Britton of Faegre Baker regarding B. Chase expense account.	0.30
01/07/2013	EML	Review and respond to e-mail from W. Ponader of Faegre Baker Daniels regarding AgriBeef and update the file data related thereto.	0.50
	EML	Telephone call with W. Ponader of Faegre Baker Daniels regarding the AgriBeef transaction history, including lost contract values.	0.60
	EML	Prepare the AgriBeef documentation per the request of W. Ponader of Faegre Baker Daniels.	1.30
01/08/2013	EML	Prepare additional information relating to AgriBeef's outstanding accounts receivable as requested by W. Ponader of Faegre Baker Daniels.	0.70
	EML	Review AgriBeef's contract information and respond to e-mail inquiry regarding same from W. Ponader of Faegre Baker Daniels.	0.60
01/11/2013	EML	Telephone call with W. Ponader of Faegre Baker Daniels regarding ELC's purchase contracts for cattle sold to AgriBeef.	0.50
	EML	Review and distribute to W. Ponader of Faegre Baker Daniels the ELC purchase contracts related to the AgriBeef sales, per W. Ponader's request.	0.30
	EML	Review the AgriBeef matched purchase contract documentation and distribute same to W. Ponader of Faegre Baker Daniels.	0.40
01/18/2013	AJO	Research Hohenberger's accounts receivable and sales.	0.60
	AJO	Review selected accounts receivable balances per request of S. Eikenberry of Faegre Baker Daniels.	0.30
01/21/2013	EML	Evaluate pricing details behind various Hohenberger sales, including telephone call with ELC's staff in	

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		HOURS
	order to respond to inquiry from S. Eikenberry regarding response to counsel to Hohenberger, including draft of summary memo regarding the differences between the contract and Hohenberger's unpaid accounts receivable.	3.70
	EML Telephone call with D. DeNeal regarding AgriBeef's open accounts receivable.	0.10
	EML Prepare response to accounts receivable inquiry from S. Eikenberry of Faegre Baker Daniels.	0.20
01/22/2013	EML Prepare and distribute sample AgriBeef sales contracts to W. Ponader of Faegre Baker Daniels per her request.	1.00
	EML Review and respond to e-mail inquiries from S. Eikenberry of Faegre Baker Daniels relating to various unpaid ELC accounts receivable, including Glover and T. Rosenbaum.	0.80
01/24/2013	EML Prepare and distribute information regarding T. Rosenbaum's cattle listed in the ELC Edmonton inventory.	0.40
01/29/2013	EML Review e-mail inquiry from S. Eikenberry of Faegre Baker Daniels related to the DeMaio cattle, review response from his counsel and assemble related source documents related to five open DeMaio invoices.	0.90
	EML Review correspondence from S. Eikenberry regarding the T. Dickie account receivable and assemble related ELC records regarding same.	0.80
	EML Telephone call with S. Eikenberry of Faegre Baker Daniels regarding the DeMaio and Dickie transactions.	0.80
02/01/2013	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding ELC's billing practices with AB Livestock.	0.60
	EML Prepare and distribute a portion of the requested documentation relating to transactions between AB Livestock and ELC to W. Ponader of Faegre Baker Daniels.	0.40
02/04/2013	EML Prepare the Supreme/AgriBeef information requested by W. Ponader of Faegre Baker Daniels, including telephone call with ELC's staff regarding same.	1.20
02/05/2013	EML Review the AgriBeef-Supreme documents requested by W. Ponader of Faegre Baker Daniels and deliver same to her via e-mail.	2.70
	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding the AB Livestock finance transactions.	0.50
	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding background of meaning of ELC invoicing cattle to Supreme versus AgriBeef.	0.20
	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding the cattle pasture growing agreement.	0.10
02/06/2013	EML Prepare the schedule of the finance payment shortfalls between AgriBeef et al. and ELC for W. Ponader of Faegre Baker Daniels.	1.90

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			HOURS
	EML	Review and execute the affidavit for default judgment for F. Smith as requested by S. O'Neil of Faegre Baker Daniels.	0.20
02/07/2013	EML	Prepare summary memo in e-mail format and associated support documents related to equity shortfalls borne by ELC related to cattle finance practices with Supreme-AgriBeef, along with the schedule of such shortfalls for calendar 2010 for delivery to W. Ponader and T. Hall of Faegre Baker in furtherance of settlement discussions with AB Livestock.	2.90
	EML	Prepare response to S. Eikenberry of Faegre Baker Daniels regarding customers who paid an ELC branch rather than ELC.	0.70
02/08/2013	EML	Prepare accounts receivable documentation for select AgriBeef invoices for W. Ponader of Faegre Baker Daniels, including review of e-mail correspondence requesting transaction documents between the ELC and Supreme-AgriBeef in order to respond to outstanding requests.	0.70
02/12/2013	EML	Telephone call with D. DeNeal of Faegre Baker Daniels regarding information needed for the upcoming meeting with S. Gibson and representatives of Royal Beef.	0.20
02/15/2013	EML	Prepare additional information request of Royal Beef related to the transactions with S. Gibson, McGib Cattle and E. Edens, as well as review of unpaid and mis-applied invoice payments from Royal Beef in advance of the meeting with S. Gibson and as requested by D. DeNeal of Faegre Baker Daniels.	2.70
02/21/2013	EML	Prepare e-mail summary to D. DeNeal of Faegre Baker Daniels regarding additional documents needed from Royal Beef relating to finance transactions with S. Gibson, McGib Cattle and E. Edens for expanded time frame.	0.40
02/22/2013	EML	Prepare response to e-mail inquiry from D. DeNeal of Faegre Baker Daniels regarding background information on S. Gibson's transactions in advance of the meeting on Monday.	0.60
02/25/2013	EML	Prepare for telephone call with W. Ponader and D. DeNeal regarding background on certain S. Gibson transactions.	1.30
	EML	Telephone call with W. Ponader and D. DeNeal of Faegre Baker Daniels regarding review of S. Gibson's unpaid accounts receivable and missing cattle.	1.40
	EML	Review e-mail from S. O'Neill of Faegre Baker Daniels regarding document production request for J.T. Nuckols, including telephone call with ELC's staff regarding assembling additional invoice documents for 2010, as well as related payments.	0.30
	EML	Telephone call with S. O'Neill of Faegre Baker Daniels regarding scope of document production for J.T. Nuckols.	0.10
	EML	Review source documents relating to additional sales invoices to J.T. Nuckols prior to distribution to S. O'Neill of Faegre Baker Daniels.	0.80

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			HOURS	
03/18/2013	EML	Review and respond to e-mail from S. Eikenberry regarding Faith Cattle's open accounts receivable.	1.10	
		A/R Review/Collection	63.60	25,061.00
11/01/2012	EML	Prepare schedule incorporating additional tracing activity between ELC transactions with Royal Beef for further use in possible recovery actions against S. Gibson as well as E. Edens.	3.90	
	EML	Telephone call with S. Eikenberry of Faegre Baker regarding West Kentucky Livestock operations.	0.30	
	EML	Telephone call with ELC staff regarding West Kentucky Livestock operations.	0.20	
	AJO	Research West Kentucky Livestock activities, including "combine voucher" transactions.	1.30	
11/02/2012	EML	Telephone call with ELC staff regarding West Kentucky Livestock sales activity and processing of purchases and sales related thereto.	1.10	
	EML	Prepare schedule tracing misapplied cash receipts received from Royal Beef transactions.	1.40	
	AJO	Prepare file detailing disbursements by payee using description field.	1.20	
	AJO	Review disbursements by payee versus vendor account for payees paid more than \$500,000.	3.90	
11/05/2012	AJO	Complete review of disbursements by payee for payees receiving over \$500,000 in payments.	1.40	
	AJO	Review and analysis of L. Lynch's Royal Beef schedule in progress.	1.50	
	AJO	Search for bond documents related to West Kentucky Livestock Market per request of S. Eikenberry of Faegre Baker Daniels.	0.20	
11/06/2012	EML	Review the Joplin transaction history prior to the call with J. Kennedy of Kroger Gardis and H. Mappes of Faegre Baker.	0.60	
	EML	Prepare support information on the Joplin activity requested by J. Jaffe of Faegre Baker.	1.70	
	EML	Telephone call with H. Mappes and J. Jaffe of Faegre Baker to discuss Joplin's claims.	1.30	
	AJO	Analyze the Joplin Regional Stockyard and Joplin Stockyards Video accounts.	0.80	
	AJO	Analyze B&M Cattle and classify payments as returned or not presented.	0.90	
11/07/2012	EML	Prepare schedule and support documents needed by J. Jaffe of Faegre Baker relating to the Joplin purchases.	2.50	
	AJO	Lookup of addresses for preference letters as requested by K. Britton of Faegre Baker Daniels, including search for multiple vendor accounts and lookup of September through November 2010 disbursements for reference purposes.	1.30	
	AJO	Detailed e-mail to K. Britton of Faegre Baker Daniels transmitting file with address lookup information.	0.20	
11/08/2012	EML	Prepare final changes to the schedule of the Joplin activity related to its open account payable activity and e-mail all related documents to J. Jaffe and H. Mappes of Faegre Baker.	2.20	

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			HOURS
	AJO	Review preference research for multiple vendors received from B. Royalty, including research in download file regarding same, and request further research by B. Royalty.	0.50
	AJO	Review additional preference research e-mailed by B. Royalty, including telephone conversation with B. Royalty regarding same and forwarding information to K. Britton of Faegre Baker Daniels.	0.30
	AJO	Prepare analysis of 2010 download file for analysis of selected customer activity, including follow-up research and preparation of pivot tables.	2.10
11/09/2012	EML	Review the misposted and misapplied invoices between Branch 35 and Royal Beef and aggregate lost cash values related to same, including cross-reference of closeout checks from Royal Beef.	2.50
	AJO	Research in download file regarding "NB" entries for a selected customer per request of L. Lynch.	0.40
	AJO	Research and reply to preference inquiry regarding Humana from K. Britton of Faegre Baker Daniels.	0.10
11/12/2012	EML	Prepare response to S. Eikenberry's e-mail inquiry regarding support for ELC's sales to West Kentucky Livestock.	0.50
	AJO	Prepare an analysis of invoices, payments and payment applications for selected customers.	1.10
	AJO	Prepare the supplemental analysis of selected customer payments and payment application using file with research compiled by staff.	2.10
	AJO	Detail e-mail to W. Ponader and K. Britton of Faegre Baker Daniels regarding the G. Gibson and J. Gibson preference data requests, including preparation of files for forwarding.	0.50
11/13/2012	AJO	Continue analysis of selected customers, including research in download file and review of analysis prepared by the staff.	2.40
11/14/2012	AJO	Telephone conversations with B. Royalty regarding the executed D. Stewart preference letter, including e-mails to and from B. Royalty regarding same.	0.30
	AJO	Prepare detailed e-mail to W. Ponader and K. Britton of Faegre Baker Daniels regarding the D. Stewart preference letter, including research regarding same.	0.40
11/15/2012	AJO	Research A. Jackson's purchases and payments for 2009 and 2010 in download files.	0.30
	AJO	Research transactions with Animal Profiling International in download files for fiscal years 2008, 2009, 2010 and 2011, including e-mailing details to B. Royalty to research.	0.50
11/16/2012	EML	Prepare an additional schedule pertaining to the Branch 35 misrepresented sales activity.	3.50
	AJO	Research in the download file to verify information on schedule regarding selected customers.	2.20
11/19/2012	EML	Review e-mail from T. Hall regarding Brass' proposed settlement and respond to same.	0.70
	EML	Telephone call with W. Ponader of Faegre Baker regarding payment by R. Garwood to M. Haiar relating	

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		HOURS
	to Janousek's cattle.	0.20
EML	Review e-mail from W. Ponader regarding discussion topics for Tuesday's conference call, including SOLM, Tulsa Stockyard and Pulaski Livestock.	2.20
AJO	E-mails from and to K. Britton of Faegre Baker Daniels regarding the preference requests in process.	0.40
AJO	Prepare the preference analysis worksheet for M. Gibson.	0.80
11/20/2012	EML Prepare for the conference call with W. Ponader and K. Britton of Faegre Baker regarding Tulsa, SOLM, Alabama Stockyard, Ft. Payne Stockyard, Peoples Stockyard, Ashville Stockyard and Pulaski Livestock.	0.90
EML	Telephone conference call with W. Ponader, S. Eikenberry and K. Britton of Faegre Baker regarding certain preference matters of various livestock providers.	1.50
EML	Prepare and distribute additional source documents related to Tulsa, Stockman's, Peoples Livestock, Alabama Livestock, Ft. Payne Livestock, Pulaski Livestock and Ashville Livestock to W. Ponader, K. Britton and S. Eikenberry of Faegre Baker.	1.30
AJO	E-mails from and to B. Royalty regarding the one year-related party preference request to clarify various issues, includes forwarding the revised file to K. Britton of Faegre Baker Daniels.	0.70
AJO	Research the JSW Feedlot per K. Britton's request, including e-mails to and from L. Lynch and B. Royalty regarding same.	0.50
11/21/2012	AJO E-mails from and to B. Royalty regarding JSW Feedlot, including telephone conversation with B. Royalty and forwarding e-mails to K. Britton of Faegre Baker Daniels.	0.40
11/26/2012	EML Telephone call with H. Mappes and J. Jaffe of Faegre Baker regarding the Joplin and Supreme information that was sent earlier.	0.60
EML	Review Winter Livestock's information, including telephone call with ELC's staff regarding same.	0.50
EML	Review and respond to e-mail from K. Toner regarding claims by K. Pry.	0.20
EML	Review information from K. Britton regarding L. Donnell's check clearing dates and telephone call with ELC's staff regarding same.	0.20
AJO	Preference research on L. Donnell, including e-mails to and from B. Royalty for additional information.	0.50
AJO	Telephone call from K. Britton of Faegre Baker Daniels regarding M.P. Gibson, J.F. Gibson and additional related party preference information.	0.30
AJO	Begin further analysis of one year preference worksheets per the request of K. Britton of Faegre Baker Daniels.	1.00
AJO	Research M.P. Gibson's payments to attempt to match with charges.	0.60
11/27/2012	AJO Complete review of J.F. Gibson's preference schedule.	1.20
11/28/2012	EML Review the file prepared for K. Britton of Faegre Baker by A. Omori regarding payment activity to G.	

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		HOURS
	Gibson and J. Gibson.	1.20
EML	Prepare the revised information for K. Britton based on earlier telephone call relating to one year payments to Gibson-related entities.	1.20
AJO	E-mails from and to S. Abbott regarding the J. Gibson and S. Gibson preference research.	0.20
AJO	Review the J. Gibson and S. Gibson preference research file, including telephone conference call with S. Abbott and B. Royalty regarding same.	0.20
AJO	Complete review of the S. Gibson and J. Gibson preference file, including forwarding file to K. Britton of Faegre Baker Daniels.	0.70
AJO	Prepare the analysis of all disbursements by payee, including selection of "Gibson" payees.	0.80
AJO	Modify the disbursements schedule to reflect checks issued to "Gibson" payees that were voided.	0.30
AJO	Research to add check dates and clearing dates for the Gibson payees from the previous analyses.	0.60
AJO	Prepare the summary of disbursements by the Gibson payee.	0.30
AJO	Modify "certain Gibsons" preference file to include S. Gibson and non-kite GP Cattle disbursements.	0.80
AJO	Prepare distribution versions of schedules and send distribution version and original versions to K. Britton of Faegre Baker Daniels.	0.60
11/29/2012	EML Prepare the distribution file for K. Britton relating to S. Gibson.	1.50
	EML Prepare additional detail for inclusion in the one year preference review for K. Britton.	2.00
	EML Telephone call with K. Britton of Faegre Baker regarding the one year review of insiders.	0.50
	AJO Research to match "certain Gibsons" preference data with reason for payment per separate analyses, including telephone conversations with staff regarding same.	4.30
	AJO Detail e-mail to K. Britton of Faegre Baker Daniels transmitting the revised "certain Gibsons" file and describing payee versus vendor account analysis.	0.30
11/30/2012	AJO Complete the M.P. Gibson preference analysis, including telephone conversation with B. Royalty regarding same.	0.60
	AJO Add the MP Gibson data to "certain Gibsons" preference file.	0.40
	AJO Prepare worksheet for the supplemental Gibsons preference analysis, including matching previous analysis data.	0.60
	AJO Prepare file with the preference analysis for additional vendors.	1.60
	AJO Review and respond to e-mail from W. Ponader of Faegre Baker Daniels regarding Pulaski Livestock's preference analysis.	0.20
	AJO Review and supplement the staff's research for the supplemental Gibson preference analysis.	1.20
	AJO Prepare the supplemental Gibson analysis file for insertion into the "certain Gibsons" preference file.	0.90
	AJO Combine the supplemental Gibsons analysis into the "certain Gibsons" preference file.	1.00
	AJO Review and modify the "certain Gibsons" file.	0.60
	AJO Create file to analyze payees versus vendor account	

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		HOURS
	for checks issued from July through October 2010.	0.80
AJO	Review exceptions to comparison of the payees versus vendor account names.	1.30
AJO	Summarize results of payee review.	0.60
12/03/2012	AJO Continue analysis of July-October payee versus vendor account analysis, including telephone conversation with B. Royalty and transmitting file to staff for review.	1.10
	AJO Prepare payee versus vendor account analysis file for distribution to K. Britton of Faegre Baker Daniels.	0.40
	AJO Detailed e-mail to K. Britton of Faegre Baker Daniels transmitting payee versus vendor account analysis.	0.20
	AJO Analyze field check file to reconcile and document differences in payments by payee versus payments by vendor account.	1.30
	AJO Select sample of field checks for staff to verify, including creation of worksheet for documenting findings.	0.80
12/04/2012	EML Review the Koller complaint and prepare and distribute file for W. Ponader of Faegre Baker relating to same.	1.30
	AJO Research Kentucky-Tennessee Livestock payment check in cash files.	0.20
	AJO Perform analysis on activity for vendor GDEAL, tracing activity through to ELC payments to T.P. Gibson for further payment to Koller.	0.80
	AJO Continue reconciliation of payments by payee to payments by vendor account for field checks issued between July and October 2010.	1.80
	AJO Prepare J&F Cattle analysis showing invoices where they paid supplier.	0.40
12/05/2012	EML Review and reconcile ELC's accounts payable activity and known third party payments made to Alabama Stockyard and respond to e-mail from T. Hall regarding same.	0.40
	EML Review summary of paid supplier activity relating to payments made by J&F-related entities and distribute same to S. Eikenberry, as well as data requested relating to the Agri Beef-Supreme outstanding accounts receivable activity.	0.90
	AJO Revise J&F Cattle schedule for invoices for which they paid the supplier.	0.60
	AJO Prepare preference worksheet for Chastain Feeds and Martin Farms for W. Ponader of Faegre Baker Daniels, including transferring completed research from 90-day analysis.	1.10
	AJO Research and reply to e-mail from W. Ponader of Faegre Baker Daniels regarding Pulaski Livestock, including e-mails to and from B. Royalty regarding same.	0.40
	AJO Prepare analysis of voided checks in conjunction with inquiries from W. Ponader of Faegre Baker Daniels regarding Asheville Stockyards.	0.80
	AJO E-mail to W. Ponader of Faegre Baker Daniels regarding Pulaski Livestock check #119635.	0.10
	AJO Telephone conversation with B. Royalty regarding Asheville Stockyard disbursement checks.	0.20

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			HOURS
	AJO	E-mail to W. Ponader of Faegre Baker Daniels regarding Asheville Stockyard analysis, including telephone conversation with L. Lynch regarding same.	0.40
12/06/2012	EML	Review background information tracing activity between ELC and expenses associated with M. Koller to the activity between ELC and T.P. Gibson and payments by T.P. Gibson to M. Koller from the T.P. Gibson YCB account.	1.70
	EML	Review correspondence sent by D. DeNeal of Faegre Baker concerning Supreme in advance of the call tomorrow regarding same, including further attempts to trace payment activity between ELC and T.P. Gibson's account at YCB.	1.20
	EML	Review and respond to e-mail inquiry from W. Ponader of Faegre Baker regarding payment check to Alabama Livestock.	0.20
	AJO	Review field check payee test results received from B. Royalty.	0.30
	AJO	Expand analysis of vendor GDEAL.	0.60
	AJO	Additional research in download file regarding GDEAL transactions.	0.80
	AJO	Research to confirm K. Britton of Faegre Baker Daniels' inquiry regarding test of payees versus vendor name analysis.	0.20
	AJO	Prepare Pulaski Livestock schedule for W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Research Asheville Stockyard checks in Fifth Third Bank check presentment file.	0.20
	AJO	Prepare preference research worksheet for six of eighteen vendors as requested by K. Britton of Faegre Baker Daniels.	0.60
	AJO	Research Alabama Livestock check #125280 in Fifth Third Bank check presentment files.	0.20
	AJO	Revise Pulaski Livestock preference schedule per request of W. Ponader of Faegre Baker Daniels.	0.80
	AJO	Review preference research file from staff for Martin Farms and Chastain Feeds.	0.20
	AJO	Prepare preference research worksheet for remaining twelve of eighteen vendors requested by K. Britton of Faegre Baker Daniels.	1.20
12/07/2012	EML	Review and distribute the final schedule pertaining to payments ELC made to T.P. Gibson relating to the accrued expenses charged to ELC relating to M. Koller and cattle sales to Cactus.	1.10
	AJO	Prepare vendor activity report for A. Jackson.	0.30
12/10/2012	EML	Telephone call with ELC's staff regarding background on S&B Cattle and Taylor County Stockyard.	0.50
	EML	Telephone call with W. Ponader of Faegre Baker regarding payments made to M. Koller.	1.10
	EML	Telephone call with K. Britton of Faegre Baker regarding the GP Cattle 90-day activity, as well as the Madison Cattle transactions.	0.60
	AJO	Research B&B Land and Livestock activity per request of K. Britton of Faegre Baker Daniels.	0.40
12/11/2012	EML	Review the background of T. White's cattle transaction, including telephone call with ELC's staff regarding same and e-mail response to K. Britton regarding her inquiry.	0.70

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		HOURS
	EML Telephone call with ELC's staff regarding the invoice package on the Southeast Livestock cattle purchased on October 29, 2010.	0.20
	EML Prepare the summary of the R. Smith transaction for K. Britton of Faegre Baker.	0.50
	AJO Telephone call to B. Royalty regarding preference research, including review of e-mail from B. Royalty regarding same.	0.20
	AJO Complete field check payee versus vendor name reconciliation, including telephone conversation with B. Royalty and S. Abbott regarding same.	2.70
	AJO Prepare analysis of selected R. Smith activity.	0.40
	AJO Create preference worksheet for additional branch manager accounts.	0.70
12/12/2012	EML Telephone call with W. Ponader of Faegre Baker regarding HHH Cattle background.	0.50
	EML Review and respond to inquiry from K. Britton of Faegre Baker regarding the West Kentucky and Providence mortgage payments, including telephone call with the staff regarding same.	1.30
	EML Prepare the distribution file of support documents relating to R. Smith's fake cattle transactions and e-mail same to W. Ponader of Faegre Baker.	0.80
	EML Review and distribute the file from A. Omori tracing the distribution of payments from M. Koller's general ledger to T.P. Gibson's payments made by him to M. Koller from ELC.	0.40
	EML Prepare the schedule tracing activity between the accounts of Faith Cattle, C. Houck, R. Stallcup and A. Lolley and cost to ELC of same for W. Ponader of Faegre Baker.	2.80
	AJO Prepare schedule isolating transfer of accrued payables from GDEAL to T. Gibson and payments to T. Gibson.	0.40
	AJO Review preference research file for seven related parties received from staff, including research in download file, telephone conversation with B. Royalty, and preparation of file to send to K. Britton of Faegre Baker Daniels.	1.20
	AJO Review preference research worksheet for remaining nine related party accounts received from staff, including additional research in download file and preparation of file to send to K. Britton of Faegre Baker Daniels.	1.10
	AJO Review preference research for additional vendors and prepare file to send to K. Britton of Faegre Baker Daniels.	0.30
	AJO Begin matching of ELC disbursements to T. Gibson with activity per T. Gibson's books with ADM.	1.20
	AJO Prepare preference analysis for Eagle Bay.	0.60
	AJO Supplement T. Gibson/ADM activity in ELC/T. Gibson analysis to reconcile totals.	0.90
12/13/2012	EML Review the preliminary file matching the ADM cash receipts to corollary activity on ELC's books.	1.60
	EML Telephone call with J. Kennedy, J. Watt and S. Runyan of Kroger Gardis regarding the ADM schedule previously delivered to them.	0.30
	EML Review and distribute the documents requested by K. Britton regarding ELC's organizational structure.	0.40
	AJO Match over/under payment accruals with cash receipts	

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			HOURS
		from T. Gibson in ELC/T.P. Gibson/ADM analysis file.	2.80
12/14/2012	EML	Telephone call with J. Kennedy, S. Runyan and J. Watt of Kroger Gardis Regas regarding the ADM transaction history.	1.10
	EML	Prepare and distribute requested source documents and related schedule of specific payment tracing activity between ADM, T.P. Gibson's YCB account and ELC for S. Runyan of Kroger Gardis Regas.	1.80
	EML	Review and assemble responses to request for background information on the Northern Livestock transactions for D. DeNeal, as well as background information on the R. Garwood transactions for W. Ponader of Faegre Baker.	0.60
	AJO	Prepare schedule of ELC/T. Gibson/ADM activity.	0.70
	AJO	Research in Your Community Bank statements to produce support for selected ELC/T. Gibson/ADM activity.	0.60
	AJO	Research in Fifth Third Bank statements to produce support for selected ELC/T. Gibson/ADM activity.	0.50
	AJO	Prepare ELC/T. Gibson/ADM schedule for distribution.	0.30
	AJO	Review e-mail from D. DeNeal of Faegre Baker Daniels regarding Northern Livestock issues, including research in cattle payables and previously prepared files regarding same.	0.30
	AJO	Revise and prepare final distribution of documents for ELC/T. Gibson/ADM analysis.	0.60
12/16/2012	EML	Review e-mail from D. DeNeal regarding payment status for nine Northern lots, research ELC's records regarding same and send schedule of payment activity to D. DeNeal.	1.30
12/17/2012	EML	Prepare response to D. DeNeal of Faegre Baker regarding Northern Lots.	0.30
12/18/2012	EML	Review and make edits to ADM adversary complaint.	1.10
	EML	Telephone call with K. Britton and W. Ponader of Faegre Baker regarding outstanding informational requests related to Nichols Livestock as well as detailed payment information from T.P. Gibson YCB account to ELC.	0.90
	EML	Review Koller Livestock activity and distribute check copies to W. Ponader of Faegre Baker per her request for use in complaint.	0.50
	EML	Prepare responses to e-mail inquiries from W. Ponader regarding R. Garwood and H. Mappes regarding GP Cattle activity.	0.20
	EML	Review and respond to e-mail inquiries regarding R. Garwood transactions and Animal Profiling stock.	0.70
	AJO	Review preference research file returned by staff with additional attachments, including telephone conversation with staff regarding same.	0.50
	AJO	Research and respond to e-mail from K. Britton of Faegre Baker Daniels regarding B. Chase preference research.	0.20
12/19/2012	EML	Telephone call with S. Runyan and J. Kennedy of Kroger Gardis Regas regarding edits to ADM complaint.	0.50
	EML	Prepare S. Gibson file for use in complaint.	0.70
	EML	Telephone call with K. Britton of Faegre Baker	

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		HOURS
	regarding S. Gibson, B. Chase and V. Inman activity.	1.20
EML	Telephone call with W. Ponader regarding M. Koller activity.	0.60
AJO	Review preference research received from staff regarding ECF Farms, Peoples Bank, and E. Elder, including forwarding of files to L. Lynch.	0.20
12/20/2012	EML Prepare and distribute schedule of unpaid and diverted accounts receivable and missing cattle traced to S. Gibson activity for use in complaint for K. Britton of Faegre Baker.	1.20
EML	Review ADM revised complaint and provide feedback regarding same to S. Runyan of Kroger Gardis Regas.	0.30
AJO	Research Culleoka Stockyards for preference research request.	0.30
AJO	Prepare preference research worksheet for 2Z Cattle.	0.30
AJO	Prepare analysis of J. Gibson 2008-2009 disbursements.	0.30
AJO	Prepare analysis of T.P. Gibson's 2009 and 2010 disbursements to M. Koller and K. Britton.	0.60
AJO	Review preference research performed by staff regarding 2Z Cattle, including forwarding file to K. Britton of Faegre Baker Daniels and L. Lynch.	0.30
AJO	Prepare analysis of T.P. Gibson's 2009 and 2010 disbursements to Intrust Bank.	0.50
12/21/2012	EML Review J. Gibson 2009 payments including telephone call with ELC staff regarding same and e-mail response to K. Britton of Faegre Baker concerning same.	0.80
EML	Review and edit schedule relating to financed cattle equity shortfalls by Branch for inclusion in claims against related branch managers.	2.10
EML	Telephone call with W. Ponader of Faegre Baker regarding additional informational requests to be needed in early January 2013 as well as supporting documents (check copies) needed for Koller complaint.	0.30
EML	Review invoice package on Royal Beef transaction relating to large payment to J. Gibson and telephone call with ELC staff regarding additional documentation required.	0.30
EML	Telephone call with S. O'Neill of Faegre Baker regarding V. Inman and B. Chase deliverables.	0.30
EML	Review and respond to e-mail inquiry from S. Eikenberry of Faegre Baker regarding C. Houck claim summary.	0.30
EML	Telephone call with D. DeNeal and K. Britton of Faegre Baker regarding S. Gibson transaction profile for financed cattle sent to Royal Beef.	0.40
AJO	Revise T.P. Gibson's disbursement schedule for M. Koller, Koller Livestock, and Intrust Bank.	0.20
AJO	Telephone call from W. Ponader of Faegre Baker Daniels to discuss Intrust Bank revision.	0.10
AJO	Analyze vendor file GDEAL to see if accruals were transferred to T.P. Gibson for payment in 2009.	0.80
12/23/2012	EML Telephone call with ELC staff regarding review of requested source documents relating to open accounts receivable billed to Royal Beef and traced to S. Gibson as unpaid cattle.	0.50

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			HOURS
12/24/2012	EML	Prepare summary of invoices impacted by misapplication of cash for inclusion in S. Gibson complaint.	0.80
	AJO	Review e-mails with preference research performed by the staff, including forwarding files to K. Britton of Faegre Baker Daniels.	0.50
12/26/2012	EML	Review Ritter Feedyard file for cross-reference to Joplin regional possible payment.	0.40
	EML	Review invoice packages from staff relating to open accounts receivable billed to Royal Beef relating to Branch 35 activity.	2.20
	EML	Review 2009 payments made to T.P. Gibson from ELC relating to G Deal activity prior to distribution to W. Ponader of Faegre Baker.	0.20
	EML	Review and respond to e-mail from K. Britton of Faegre Baker regarding large payment to J. Gibson and bookkeeping behind same.	0.50
	AJO	Research 2Z Cattle Co.	0.30
	AJO	Research BMG Trucking in the download file.	0.20
	AJO	Research V. Inman and V. Inman II in the vendor/customer master file and Internet.	0.20
12/27/2012	EML	Review and respond to e-mail from D. DeNeal relating to claims against S. Gibson for open accounts receivable.	1.90
	EML	Review e-mail from D. DeNeal of Faegre Baker Daniels regarding exhibits to S. Gibson complaint.	0.10
	EML	Telephone call with D. DeNeal of Faegre Baker regarding S. Gibson complaint.	0.60
	AJO	Review and respond to e-mail from K. Britton of Faegre Baker Daniels regarding the 2Z Cattle preference analysis.	0.20
	AJO	Research in the preference analysis files regarding payments to S. Gibson.	0.70
	AJO	Prepare file of cleared disbursement checks in September and October of 2010.	0.30
01/04/2013	EML	Telephone call with ELC's staff regarding payment history of S. Scott and respond to inquiry regarding same from J. Kennedy of Kroger Gardis Regas.	0.20
	EML	Telephone call with J. Watt of Kroger Gardis Regas regarding the documentation sought for preference actions relating to A. Kropf, Northwest Alabama Stockyards and B. Stewart.	0.10
01/07/2013	EML	Review G. Bell's proof of claim in order to respond to inquiry from K. Britton regarding same, including telephone call with ELC's staff to assist in further review of inventory movement and background on G. Bell.	0.80
	EML	Review B. Stewart's documentation provided by ELC's staff prior to distribution to J. Watt of Kroger Gardis Regas, including telephone call with ELC's staff to discuss same.	0.70
	EML	Review the filed adversary listing provided by W. Ponader of Faegre Baker Daniels and assess additional data which will need to be provided for the additional one year transaction review.	0.30
	EML	Prepare documentation package for A. Kropf's transactions per the request of J. Watt of Kroger Gardis Regas, including telephone call with ELC's	

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		HOURS
	staff regarding same.	1.60
EML	Telephone call with J. Watt and J. Kennedy of Kroger Gardis Regas regarding A. Kropf's transaction history.	0.40
EML	Prepare distribution files for W. Ponader of Faegre Baker Daniels with population of field checks which will need to be reviewed in order to provide complete coverage desired of related data integrity.	1.30
AJO	Review field check testing performed by staff, including review and clearing initial exceptions.	0.50
AJO	Prepare schedule of field checks issued in 2009 and 2010, including matching of voids to result in list of actual field checks issued.	1.30
AJO	Prepare file to attempt to analyze the 2009 and 2010 purchases versus payments by payee.	1.40
01/08/2013	AJO Continue development of worksheet to evaluate field checks.	1.80
	AJO Prepare selection of the 2010 field checks for the staff to research and verify payees.	0.70
	AJO Analyze fiscal year 2009 through 2011 accounts payable files to eliminate voided checks and prepare file for extended insider preference schedules for checks clearing 12/6/08 - 12/5/09.	1.40
	AJO Filter second year preference file to only include relevant check dates, including reconciliation and sorting of file.	1.00
01/09/2013	EML Review and reconcile the Branch 14 inventory rollforward for November 2, 2010 through November 6, 2010 in order to attempt to trace cattle reclaimed by G. Bell as requested by K. Britton of Faegre Baker Daniels.	1.20
	EML Prepare list of additional review criteria for branch managers who had access to ELC's field checks so that a sample review of actual checks can be completed as requested by W. Ponader of Faegre Baker Daniels.	0.50
	EML Telephone call with K. Mitchell, T. Hall, H. Mappes and W. Ponader of Faegre Baker Daniels regarding updates to the issues with the field checks.	1.80
	AJO Download selected adversaries from PACER in conjunction with identification of vendors for which second year preference research data must be compiled.	0.50
	AJO Telephone call from B. Royalty regarding research issues related to second year preference research.	0.20
	AJO Prepare the West Kentucky Livestock Market second year preference worksheet.	0.60
	AJO E-mail to K. Britton of Faegre Baker Daniels regarding the second year Edens' preference research data.	0.20
	AJO Analyze and supplement purchases versus disbursements worksheet to highlight payees/accounts for expanded field check review.	1.60
01/10/2013	EML Review historical field check processing procedures with ELC's staff and further review of related Branch 14 activity in order to assess possible expanded scope of review.	0.90
	EML Prepare an expanded list of field check review population by branch as requested by W. Ponader of	

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			HOURS
		Faegre Baker.	2.70
	AJO	Prepare list of field checks for review using description field in second year preference file for expanded field check analysis requested by W. Ponader of Faegre Baker Daniels.	1.40
	AJO	Prepare file with analysis of field checks by branch and vendor.	2.10
	AJO	Modify field checks by vendor schedule to include summary of disbursements by vendor and listing of field checks by branch and vendor.	1.00
	AJO	Modify 2010 field check list by branch to add notes per research of L. Lynch and staff.	0.90
01/11/2013	EML	Review and compare Chastain Feed's payment activity per ELC's records against data provided by counsel to Chastain, including creation of schedule regarding same for J. Kennedy of Kroger Gardis Regas.	1.60
	EML	Prepare and distribute documents related to ECF and E. Elder to J. Kennedy of Kroger Gardis Regas.	0.70
	EML	Review the branch manager expanded transaction listing to determine possible need for further data points.	1.60
	AJO	Prepare file for one year look back for disbursements to Chastain Feeds.	0.30
	AJO	Review second year preference research performed by staff and prepare detailed e-mail to staff regarding procedures for possible exceptions.	1.10
	AJO	Continue referencing branch manager adversaries in 2008-2009 disbursement file, noting vendor checks to be researched by staff.	2.30
	AJO	Review West Kentucky Livestock Market preference research by staff, including returning file to staff with comments.	0.40
	AJO	Review and reconcile extended preference file and identification of additional parties to include in insider research.	1.30
01/13/2013	EML	Review the insider list for further review by ELC's staff for one year review as requested by K. Britton of Faegre Baker Daniels.	0.70
	AJO	Revise the 2008-2009 second year preference file for insiders per e-mails from L. Lynch, including preparation of worksheets by insider for staff to research and document findings.	1.40
	AJO	Create and format separate files for staff research of insider second year preference data, including e-mailing files to staff.	1.60
01/14/2013	EML	Review the purchase contract activity and cross-reference same to the Branch 14 field check activity.	2.60
	EML	Review BBL documents, including telephone call with ELC's staff regarding same in order to prepare for the call with S. Eikenberry of Faegre Baker Daniels regarding same.	0.40
	EML	Telephone call with K. Britton of Faegre Baker Daniels regarding the BBL transactions with Friona Industries.	0.40
	AJO	Prepare preference worksheet for staff to research the Gibson Farms payments to J. Gibson.	0.40
	AJO	Research and prepare preference worksheet for B.	

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		HOURS
	Johnson.	0.40
	AJO Review record storage log for records that could provide information on payees for field checks.	0.40
	AJO Research in previously prepared field check files to produce field check list by branch and payee.	0.30
	AJO Review the Inman preference research worksheet and return to staff to confirm items noted.	0.20
	AJO Review S. Gibson's extended preference review worksheet researched by the staff and return to the staff for verification of items noted.	0.30
01/15/2013	AJO Analyze purchases by branch for field test research.	0.80
	AJO Review C. Schuchmann's extended insider preference research completed by the staff.	0.30
	AJO Review the Inman II extended insider preference research completed by the staff.	0.40
	AJO Review the Zeine-Rufenacht-ADM extended insider preference research completed by the staff.	0.20
	AJO Review the E. Elder/ECF extended insider preference research completed by the staff, including telephone conversation with the staff and research in download file regarding same.	0.40
	AJO Review the J.F. Gibson extended insider preference research completed by the staff, including research in download file regarding same.	0.40
	AJO Analyze the field check and purchase by branch data, including telephone conversation with L. Lynch regarding same.	0.40
	AJO Review the West Kentucky Livestock and ECC/OLIM extended insider preference research completed by the staff.	0.60
	AJO Review copies of E. Elder/ECF checks received from the staff and forward to T. Froelich of Kroger Gardis Regas, per her request.	0.20
	AJO Create field check payee test form for selected branch checks for staff to confirm or enter payee and branch.	0.70
01/16/2013	EML Prepare the remainder of the branch manager field check activity for completion of coverage of review requested by W. Ponader of Faegre Baker Daniels.	2.70
	AJO Prepare additional field check payee test list for additional branches to be researched by the staff to confirm/enter payee and branch information.	1.30
	AJO Prepare worksheet for the final round of field check testing.	0.50
	AJO Review round one of field check testing returned by the staff.	0.40
01/17/2013	EML Review the final schedule of the field check review by branch manager to ensure coverage.	0.50
	EML Review exceptions to field check payee and discuss same with ELC's staff.	0.80
	EML Telephone call with W. Ponader and K. Toner of Faegre Baker Daniels regarding field check review.	0.30
	AJO Review final round of field check testing research from staff, including e-mail to S. Abbott regarding follow-up requests.	0.50
	AJO Review all 2010 field check test research, including telephone conversations with the staff regarding additional items for follow up.	1.30
	AJO Create schedule with 2010 field check test results	

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			HOURS
		by count and by amount.	0.80
	AJO	Create Excel and PDF versions of 2010 field check test results.	0.30
01/18/2013	EML	Review the Hohenberger documentation as requested by S. Eikenberry of Faegre Baker Daniels, as well as review and distribute expanded insider preference review schedules to both Faegre Baker Daniels and Kroger Gardis Regas.	1.40
	AJO	E-mails from and to the staff regarding the GP Cattle and Edens extended insider preference research.	0.30
01/21/2013	AJO	Research payments to V. Inman II in conjunction with extended insider preference research.	0.30
01/23/2013	AJO	Prepare separate file of T. Gibson 2009 cash activity with ADM.	0.50
01/24/2013	EML	Review the 2009 ADM transaction history prior to distribution to J. Kenney and S. Runyan of Kroger Gardis Regas.	0.90
	AJO	Review T. Gibson 2009 wire transfer receipts from ADM and match with ELC cash receipts from T. Gibson.	1.40
01/25/2013	EML	Telephone call with ELC's staff regarding large payment to J. Gibson during 2009 in order to respond to e-mail inquiry from W. Ponader of Faegre Baker Daniels regarding same.	0.50
01/28/2013	EML	Review two-year preference data for E. Edens, GP Cattle and West Kentucky prior to telephone call with W. Ponader regarding same.	1.20
	EML	Telephone call with W. Ponader and H. Mappes of Faegre Baker Daniels to discuss the W. Kentucky, GP Cattle and E. Edens payments noted in the expanded preference file.	0.70
	EML	Review the 2009 preference disbursement data for E. Edens and GP Cattle in order to provide summary of same to W. Ponader and H. Mappes of Faegre Baker Daniels.	2.10
	AJO	Prepare schedule of extended preference payments by selected E. Edens accounts.	1.20
02/05/2013	EML	Telephone call with S. Runyan of Kroger Gardis Redas regarding 2009 ADM activity versus that seen in 2010.	0.20
	AJO	Review files for copies of 2009 and 2010 disbursement checks to Koller Livestock, M. Koller and InTrust Bank to support complaints.	0.80
02/06/2013	EML	Prepare and distribute the source documents for open accounts payable due to Bradbury & York and Tate Ranch as requested by J. Watt of Kroger Gardis Redas.	0.80
	AJO	Prepare scanned check copy files for Koller Livestock, M. Koller and InTrust Bank by year and payee to support complaints.	0.40
	AJO	Prepare distribution version of the 2010 T. Gibson cash account files and files supporting Koller and InTrust Bank complaints.	0.70

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			HOURS
02/07/2013	EML	Review and distribute source documents for open accounts payable due to Bradbury and York and Tate Ranch to J. Watt of Kroger Gardis Regas as requested for use in motion to dismiss.	0.60
02/08/2013	EML	Review the updated 2010 and 2009 schedule of daily cash transfers into T.P. Gibson's YCB account to primary third party beneficiaries for delivery to H. Mappes and W. Ponader of Faegre Baker Daniels.	2.50
02/28/2013	EML	Review and respond to e-mail from H. Mappes of Faegre Baker Daniels regarding S&S Cattle's discovery documents.	0.60
03/14/2013	EML	Prepare a schedule of documents housed at Data Vault for S. Runyan of Kroger Gardis Regas and H. Mappes of Faegre Baker Daniels.	0.80
03/15/2013	EML	Telephone call with ELC's staff to discuss document preparation needed for adversaries.	0.40
03/19/2013	EML	Telephone call with S. Runyan of Kroger Gardis Regas regarding document production request.	0.30
	EML	Review B. Witt's information and scan source documents to J. Watt and T. Froelich of Kroger Gardis Regas.	0.60
	EML	Telephone call with ELC's staff to discuss document production.	1.10
	EML	Telephone call with S. Runyan, M. Stafford and J. Watt of Kroger Gardis Regas regarding documents needed for preference matters.	0.20
03/20/2013	EML	Prepare preference source documents as requested by J. Watt of Kroger Gardis Regas.	3.80
	EML	Review Irsik and Doll's response to document request and respond to D. DeNeal of Faegre Baker Daniels regarding adequacy of proposal.	0.20
03/22/2013	EML	Prepare source documents for preference actions and deliver same to J. Watt and T. Froelich of Kroger Gardis Regas.	6.50
	SLC	Research date of cash receipt for select preferences.	0.80
03/25/2013	EML	Prepare additional documents related to causes of action and distribute same to J. Watt and T. Froelich of Kroger Gardis Regas.	3.60
03/26/2013	SLC	Prepare schedule matching ADM wires into the T. Gibson bank account with corresponding check to ELC for 2010.	1.70
	EML	Prepare remaining source documents for preference actions and begin work on ADM documentation.	3.50
	EML	Telephone call with T. Froelich regarding support information needed on the ADM preference schedule.	0.10
03/27/2013	SLC	Match wires received from ADM into T. Gibson's bank account with the corresponding disbursement to ELC for 2009.	0.80
	SLC	Prepare analysis of all even dollar amounts received and disbursed by T. Gibson in 2009.	3.50
	SLC	Search shared drive for check images regarding	

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			HOURS	
		amounts deposited in the Tommy Gibson Generation Skipping Trust.	0.30	
	SLC	Assemble T. Gibson's bank statement related to production of source documents for the ADM adversary proceeding.	0.50	
	EML	Prepare additional source documents related to ADM payments between ELC and T. Gibson and ADM.	3.20	
03/28/2013	SLC	Assemble the T. Gibson bank statements and check images from 2009 - 2010 related to production of source documents for the ADM adversary proceedings.	3.20	
	EML	Prepare additional work on assembling all documents related to activity between ELC - T.P. Gibson and ADM for S. Runyan of Kroger Gardis Regas.	2.30	
03/29/2013	SLC	Prepare redacted copies of document support for checks from T. Gibson to ADM; prepare copies of canceled check images from January 2009.	2.10	
	SLC	Prepare redacted versions of May - October 2009 checks from T. Gibson to ADM.	3.40	
	EML	Prepare the 2009 documentation for ADM activity between ELC - T.P. Gibson for further delivery to S. Runyan of Kroger Gardis Regas.	2.50	
	EML	Telephone call with S. Cuff regarding ADM document production status.	0.20	
	EML	Prepare documents requested for adversaries filed by Faegre Baker Daniels as requested by K. Britton.	2.70	
	EML	Telephone call with K. Britton of Faegre Baker Daniels regarding document production for various adversaries.	0.30	
		Preference Analysis	296.60	112,409.50
11/05/2012	EML	Review of source documents related to the transactions with T. Setzer, Cactus and M. Wedel in order to respond to the e-mail from D. DeNeal of Faegre Baker Daniels regarding T. Setzer's filed claim.	0.80	
02/20/2013	EML	Review detail related to R. Brown's claim for unpaid commissions and reconcile amounts claimed to ELC's records as requested by D. DeNeal of Faegre Baker Daniels.	0.90	
	AJO	Research R. Brown and his commission liabilities for 2009 and 2010, including telephone conversations with L. Lynch regarding same.	0.60	
	AJO	Expand R. Brown's commission liability analysis and research the J. Gibson, Cactus and Crow Hollow transactions.	2.30	
02/21/2013	EML	Prepare summary e-mail to D. DeNeal of Faegre Baker Daniels with the background behind R. Brown's commission account, including related impact on the commission account of J. Gibson; several telephone calls with ELC's staff regarding same.	1.70	
	EML	Prepare e-mail response to D. DeNeal of Faegre Baker Daniels regarding T. Setzer's claim and support behind same.	0.70	
		Claims Analysis/Objections	7.00	2,736.00
11/01/2012	AJO	Telephone call to B. Royalty and S. Abbott to confirm receipt and distribution of rent and parking		

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			HOURS
		checks and inquire on state of computer repair and system issues.	0.20
	AJO	Review and record signed disbursement checks received, including arranging for mailing of same.	0.20
11/02/2012	AJO	Review record storage invoice from C. Johnson of The Data Vault, including responding to C. Johnson with questions regarding the invoice.	0.20
	AJO	Telephone call from C. Johnson of the Data Vault to discuss invoice and planned November payment.	0.20
11/06/2012	AJO	Begin review and approval of invoices for payment, including telephone conversations with utilities regarding final bills.	0.60
	AJO	Telephone call to M. Spaulding of the American Group regarding B. Royalty's desire to sign up for Humana insurance.	0.10
	AJO	Review accumulated mail sent by Louisville's staff and note items for follow up.	0.60
11/08/2012	AJO	E-mails to and from M. Spaulding of American Group regarding Humana's policy issues.	0.20
	AJO	Obtain, review and forward form for medical insurance coverage to B. Royalty.	0.20
	AJO	Review information from ADP regarding W-2 processing, including telephone call to Brandy at ADP Client Services to discuss changes.	0.30
	AJO	Review Humana's insurance application completed by B. Royalty, including telephone conversation with and e-mail to B. Royalty regarding same.	0.20
11/09/2012	AJO	Complete the Humana insurance termination forms for J. Finchum and V. Weidman.	0.30
	AJO	Review, calculate and call in payroll to ADP.	0.30
	AJO	Review payroll preview reports, approve payroll for processing and request funding by J. Knauer.	0.30
	AJO	Research in files regarding application sent to Ceridian, information on file regarding Ceridian and related issues to prepare for completion of COBRA forms for J. Finchum and V. Weidman.	0.60
	AJO	Telephone call to Ceridian Client Services to confirm account information and my authority to act on behalf of the debtor.	0.30
11/12/2012	AJO	Review, research and respond to the e-mail from M. Spaulding of American Group Insurance regarding employee health insurance.	0.20
	AJO	E-mails from M. Spaulding of American Insurance and to B. Royalty regarding health insurance issues.	0.20
11/13/2012	AJO	Review documentation on the shared drive and on a DVD regarding accounts receivable documentation, including e-mails from and to L. Lynch regarding same.	0.40
	AJO	Telephone call to ADP regarding e-mail received regarding taxes not being timely deposited.	0.30
	AJO	Telephone call from Maria of ADP regarding wire transfer not received, including e-mails to J. Knauer and staff regarding same.	0.20
11/14/2012	AJO	E-mails from and to J. Knauer regarding payroll funding situation, including e-mail to staff	

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			HOURS
		regarding funding in process.	0.20
11/15/2012	AJO	E-mail to D. Vokins of View Trak regarding system data issues, including telephone conference call with L. Lynch and B. Royalty regarding same.	0.20
	AJO	Review accumulated correspondence forwarded by the Louisville staff, including noting items for follow up.	1.20
	AJO	E-mails from and to D. Vokins of View Trak regarding the Tera Term system issues.	0.30
11/20/2012	AJO	E-mails from and to B. Royalty regarding computer issues and authorize calling for computer maintenance or evaluation.	0.20
	AJO	Prepare an analysis of the utility bills for final bill payments.	0.50
	AJO	Research the Ceridian COBRA account and telephone call to Ceridian regarding former employee qualifying event forms that were previously completed for V. Weidman and J. Finchum.	0.60
	AJO	Begin preparation of the disbursement request.	0.70
11/21/2012	AJO	Review time cards, calculate and call in payroll to ADP, including request to change qualified pension box on an individual employee basis.	0.40
	AJO	Telephone call to Humana regarding B. Royalty's enrollment application, including telephone conversation with B. Royalty regarding same.	0.30
	AJO	Telephone call to Duke Energy regarding final billing.	0.20
	AJO	Telephone call to L. Hill at Industrial Disposal requesting the final bill and verification that the container was removed.	0.20
	AJO	Telephone call to Matthew at New Albany Municipal Utilities requesting the final bill on the three utility accounts.	0.30
	AJO	Telephone call to Vectren's auto attendant line regarding final bill.	0.20
	AJO	Review payroll preview reports, call ADP to release for processing and e-mail to J. Knauer requesting funding of payroll.	0.30
	AJO	Telephone call to Indiana American Water to verify that billing we received is the final bill.	0.10
	AJO	Prepare disbursements request.	0.40
	AJO	Scan invoices to accompany disbursements request.	0.20
	AJO	Detail e-mail to T. Froelich of Kroger Gardis Regas transmitting disbursements request, including optimizing scanned invoices to accommodate file size limitations.	0.20
11/26/2012	AJO	Telephone calls from Ceridian regarding COBRA forms for recently-terminated employees requesting additional information, including telephone call to ADP regarding additional information.	0.50
11/28/2012	AJO	Arrange for mailing of signed disbursement checks.	0.20
12/07/2012	AJO	Review time sheets, calculate and call in payroll to ADP.	0.30
	AJO	Telephone call to ADP to request payroll preview reports, review reports, telephone call to ADP to approve release of payroll, and e-mail to J. Knauer	

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			HOURS
		to request funding.	0.30
12/11/2012	AJO	Telephone call from T. Morris regarding undeposited check.	0.20
12/12/2012	AJO	Prepare form to allow B. Royalty and S. Abbott authorization to access records stored at The Data Vault.	0.20
12/18/2012	AJO	E-mails to and from, and telephone conversation with T. LeBlanc of Regus, regarding Louisville lease options, including review of lease documents.	0.40
	AJO	Prepare analysis of Regus lease-renewal options.	0.50
12/19/2012	AJO	Telephone call to ADP regarding payroll processing date, including e-mail to staff regarding time card submission timing.	0.20
12/20/2012	AJO	Review and approve invoices for payment.	0.40
	AJO	Prepare disbursements request for December.	0.60
	AJO	Review time cards, calculate and call in payroll to ADP.	0.30
	AJO	Review payroll preview reports, telephone call to ADP to release payroll for processing, and e-mail to J. Knauer to request funding.	0.30
12/24/2012	AJO	E-mail to J. Knauer regarding the Regus Louisville lease renewal analysis, including review of e-mails from P. O'Malley and L. Lynch regarding same.	0.30
12/27/2012	AJO	Telephone conversation with B. Royalty regarding Regus' lease renewal, office supplies needed and invoices requiring payment, including review of e-mails from B. Royalty regarding same.	0.20
	AJO	Review Regus' services agreement to confirm notice period to avoid auto-renewal.	0.20
	AJO	Review e-mail from B. Royalty regarding access to records in storage, including e-mails to and from L. Bischoff of The Data Vault.	0.20
	AJO	Prepare the revised disbursements schedule to include the January Humana insurance billing.	0.30
12/28/2012	AJO	Telephone conversation with S. Abbott to walk her through the record storage log update process.	0.40
	AJO	E-mail to J. Knauer and T. Hall of Faegre Baker Daniels with reminder regarding Regus' lease auto-renewal on January 1, 2013.	0.20
	AJO	E-mails to J. Knauer and T. Hall of Faegre Baker Daniels regarding the Regus lease, including review of e-mail from T. Hall and telephone conversation with J. Knauer regarding same.	0.50
	AJO	Detail e-mail to T. LeBlanc of Regus regarding Louisville's lease, including notice not to auto-renew the lease for six months.	0.20
01/02/2013	AJO	Review and record the signed disbursement checks.	0.30
	AJO	Review the professional fee and settlement check copies e-mailed by T. Froelich of Kroger Gardis Regas and record same.	0.30
	AJO	Arrange for mailing of signed disbursement checks.	0.20
01/03/2013	AJO	Numerous e-mails to and from T. Froelich of Kroger	

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			HOURS
		Gardis Regas regarding vendor invoices and payment issues.	0.30
01/04/2013	AJO	Review time cards, calculate and call in payroll to ADP, requesting preview reports when available.	0.30
	AJO	Review payroll preview reports, telephone call to ADP to release payroll for processing and e-mail to J. Knauer, Trustee, requesting funding.	0.20
01/09/2013	AJO	Review W-2 reports and quarterly ADP payroll reports.	0.20
01/11/2013	AJO	Telephone call from and to T. LeBlanc of Regus regarding request to lease additional office for a few weeks to accommodate 2008 purchase and payable boxes required to research 2008-2009 disbursements for adversaries.	0.30
	AJO	Review office agreement for Regus, including telephone conversation with T. LeBlanc regarding same.	0.40
	AJO	Telephone call to staff regarding requesting 2008 purchase and payables boxes for review in conjunction with second year research for insiders.	0.20
	AJO	Research in record storage log to identify 2008 purchases and payables boxes and e-mail list to S. Abbott.	0.30
	AJO	E-mails from and to W. Ponader of Faegre Baker Daniels to follow up on inquiry regarding need for subpoena for August 2009 Fifth Third Bank disk.	0.10
	AJO	E-mails to and from L. Lynch regarding August and September 2009 Fifth Third Bank disks, including telephone conversation with B. Royalty regarding same.	0.30
01/15/2013	AJO	E-mails from and to K. Boncquet of Mayfield Insurance Agency regarding workers compensation issues.	0.30
01/17/2013	AJO	E-mails from and to B. Royalty regarding deposit to be made today.	0.20
01/18/2013	AJO	Review time cards, calculate and call in payroll to ADP.	0.30
	AJO	Review payroll preview reports from ADP, telephone call to ADP to release payroll for processing and e-mail to J. Knauer requesting funding.	0.30
	AJO	E-mails from and to T. LeBlanc of Regus regarding lease issues.	0.20
	AJO	E-mails to and from D. DeNeal of Faegre Baker Daniels regarding the Regus lease and staff requirement issues.	0.40
01/25/2013	AJO	Prepare summary of 2012 disbursements by payee for Form 1099 analysis.	0.60
01/28/2013	AJO	Follow up on taxpayer identification numbers required for Forms 1099 by sending requests and reviewing e-mail responses and telephone calls to additional vendors.	0.40
01/29/2013	AJO	Telephone conversation with B. Royalty regarding change of address process.	0.20

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			HOURS
01/31/2013	AJO	Review invoices to be paid and e-mails to and from T. Froelich of Kroger Gardis Regas requesting Regus and PARC payments be sent to staff at Louisville office.	0.50
	AJO	Follow up on missing taxpayer identification numbers for Forms 1099, including e-mailing same to D. Deloria.	0.40
02/01/2013	AJO	Review time cards, calculate and call in payroll to ADP.	0.30
	AJO	Review payroll preview reports, telephone call to ADP to release payroll for processing, and e-mail to J. Knauer to request funding.	0.30
02/04/2013	AJO	Telephone calls from and to J. Felix of ADP regarding 2012 FUTA credit assessment invoice to be paid.	0.30
	AJO	Prepare disbursements request, including scanning of invoices to be paid.	0.50
02/07/2013	AJO	Research KEMI (Kentucky Employers Mutual Insurance) related to obtaining Kentucky workers' compensation insurance policy.	0.40
	AJO	E-mails to and from Karen at KEMI regarding Kentucky workers' compensation insurance quote request.	0.30
02/08/2013	AJO	E-mails to and from B. Royalty regarding request for retrieving boxes from storage regarding the U.S. District Court's request for information related to S. McDonald.	0.30
02/13/2013	AJO	Review and record signed disbursement checks received from T. Froelich of Kroger Gardis Redas, including arranging for mailing of checks.	0.60
02/14/2013	AJO	Telephone call to G. Willis of ISU-Midland regarding workers' compensation policy for Kentucky employees.	0.30
	AJO	Telephone call to K. Marsee of KEMI regarding workers' compensation policy for Kentucky employees.	0.20
	AJO	Complete Acord 130 workers' compensation policy application, including research in files for information related to same.	0.60
	AJO	Telephone call to B. Whitaker of KEMI regarding ELC background related to worker's compensation policy application, including e-mailing petition and orders to B. Whitaker.	0.40
02/15/2013	AJO	Review time cards, calculate and call in payroll to ADP.	0.40
	AJO	Review payroll preview reports, telephone call to ADP to release payroll for processing and e-mail to J. Knauer requesting payroll funding.	0.30
	AJO	Telephone call from J. Feely of ADP regarding 2012 FUTA assessment, including revising payroll funding request in e-mail to J. Knauer.	0.30
02/18/2013	AJO	Review e-mail from J. Knauer regarding the workers' compensation insurance policy, including telephone conversation with L. Lynch regarding same.	0.20
	AJO	Telephone call to B. Royalty regarding returning to work tomorrow, requesting call to S. Abbott to	

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			HOURS
		inform her of same.	0.10
	AJO	E-mail to J. Knauer regarding the staff returning to work tomorrow and informing of status of the KEMI application.	0.10
	AJO	Telephone call to Jeremy of ADP to inform of wire to fund payroll to occur tomorrow due to bank holiday and that it will also include FUTA assessment.	0.30
02/22/2013	EML	Telephone call with T. Hall of Faegre Baker regarding status of planned meeting in Indianapolis.	0.40
02/26/2013	EML	Attend video conference meeting with T. Hall, K. Toner, W. Ponader and J. Jaffe of Faegre Baker Daniels, as well as S. Runyan and J. Kennedy of Kroger Gardis Redas, to discuss litigation support and document retention protocol.	1.80
	EML	Review current ELC system capabilities, including telephone call with T. Power of Trace Applications to discuss possibility of relocation of the server to an alternative location.	0.80
	EML	Prepare bridge support for transfer of data to D. Fogle to facilitate ongoing monthly reporting, including review of analysis of remaining items in escrow and reconciliation of current escrow balance.	0.70
	AJO	Review and approve invoices to be paid.	0.50
	AJO	Telephone conference call with B. Royalty and S. Abbott to attempt to install the Fifth Third Bank viewer software.	0.40
	AJO	Telephone conference call with L. Lynch and T. Power of Viewtrak regarding system issues.	0.40
	AJO	Review record storage documentation and prepare file with summary and detail listings of records at The Data Vault.	0.60
	AJO	Prepare disbursements request.	0.40
	AJO	Review office space documentation and e-mail T. LeBlanc of Regus requesting quotes for month-to-month, three-month and six-month leases.	0.30
02/28/2013	EML	Telephone call with D. Vokins of ViewTrak to discuss system capabilities.	0.30
	AJO	E-mails from and to T. Froelich of Kroger Gardis Redas regarding KEMI payment, including e-mail to B. Whitaker of KEMI regarding payment in transit.	0.20
	AJO	Detail e-mail to T. Austin of CPD regarding various system issues.	0.20
	AJO	Telephone call to T. LeBlanc of Regus regarding lease rates and options.	0.20
03/01/2013	AJO	Review time cards, calculate and call in payroll to ADP.	0.20
	AJO	Review payroll preview reports, telephone call to ADP to approve payroll for processing and e-mail to J. Knauer requesting payroll funding.	0.30
03/06/2013	SLC	Prepare analysis of the lease and scanner options for ELC's Louisville office; update the cost analysis to maintain the Louisville office.	0.60
	SLC	Correspond with C. Halstead regarding IL Form K-1-P for use in 2012 tax return preparation.	0.20
03/07/2013	EML	Telephone call with T. Hall of Faegre Baker Daniels to discuss staffing update for ELC, including	

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			HOURS
		recommendations for actions which need to be taken during next 45 days prior to their departure.	0.40
SLC		Prepare summary schedule of costs to maintain the Louisville office.	0.50
SLC		Review D. Good hard drive files on the shared drive.	0.50
SLC		Review audit files and delivery sheet files on the shared drive.	1.40
03/08/2013	EML	Telephone call with T. Power of View Track and S. Cuff to discuss the need to back up the ELC's server, as well as logistical issues related to the possible relocation of server to Chicago.	0.30
	SLC	Call with Ted Powers at Trace Application regarding server and accounting system back up process.	0.30
	SLC	Update the Louisville office cost analysis.	0.50
	SLC	Correspond with The Data Vault regarding account transition and Ted Power regarding accounting system relocation.	0.40
03/11/2013	SLC	Review ELC's commercial insurance policy and communicate with K. Boncquet regarding policy renewal.	0.50
	SLC	Review ELC's mail received at the trustee's office and update the schedule of mail received.	0.60
	SLC	Call with Tammy Froelich regarding administrative items for ELC.	0.20
	SLC	Call with D. Fogel regarding transition of administrative and recordkeeping tasks.	0.20
	SLC	Call with Doug Vokins regarding ELC's accounting system back up.	0.30
	SLC	Correspond with Tammy Froelich and Don Fogel and prepare the schedule regarding the anticipated monthly disbursements.	0.70
	EML	Telephone call with T. Froelich of Kroger Gardis Regas regarding accounting transitioning to D. Vogel.	0.20
03/13/2013	SLC	Review the Regus invoice for telecommunications services and forward to D. Fogle for payment.	0.10
03/15/2013	SLC	Review the B. Royalty and S. Abbot timesheets and call in payroll to ADP.	0.60
	SLC	Confirm payroll release with ADP and correspond with T. Froelich.	0.10
03/19/2013	EML	Prepare list of document contents maintained in Louisville for S. Runyan of Kroger Gardis Regas.	0.30
	SLC	Update list of mail received from the trustee's office and investigate open items; review and forward the Census Bureau survey to T. Froelich.	1.10
	SLC	Prepare reconciliation of boxes present in the Louisville office with boxes identified at The Data Vault storage facility.	0.80
03/20/2013	SLC	Review inventory list received from The Data Vault and reconcile with Eastern Livestock's records; identify discrepancies and confirm with B. Royalty and S. Abbott.	0.70
	SLC	Call with B. Royalty, S. Abbott and L. Lynch regarding inventory of document storage boxes.	0.40
	SLC	Compile and send S. Abbott a list of boxes missing a description.	0.30

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			HOURS	
	SLC	Prepare complete list of document storage boxes for counsel and update with current box location.	0.40	
	SLC	Call with S. Abbott regarding inventory of document storage boxes.	0.20	
	SLC	Investigate document storage box count discrepancy and have discussion with L. Lynch regarding same.	0.40	
	SLC	Discussion with R. Houston regarding set up of B. Royalty and S. Abbott as approved recipients for e-mail.	0.30	
03/21/2013	SLC	Update the inventory of document storage boxes with the master inventory schedule prepared by S. Abbott; coordinate with R. Houston and S. Abbott regarding transfer of master inventory schedule from S. Abbott to S. Cuff.	1.30	
03/22/2013	SLC	Calls with T. LeBlanc regarding extension of Eastern Livestock's Louisville office lease.	0.30	
03/25/2013	SLC	Correspond with Humana regarding termination of insurance for S. Abbott; prepare necessary correspondence and assemble list of open administrative items.	0.60	
	SLC	Discussion with S. Abbott regarding termination of health insurance.	0.10	
	SLC	Forward mail received at the trustee's office as appropriate, investigate open items and draft termination letter to Humana regarding Eastern Livestock's insurance policy.	0.70	
	SLC	Correspond with T. Froelich and Office Depot regarding establishing an account and ordering office supplies for the Louisville office.	0.40	
03/26/2013	SLC	Discussion with T. LeBlanc regarding extension of the Louisville office lease; draft lease termination letter and correspond with T. Froelich and L. Lynch regarding the Louisville office lease.	0.50	
	SLC	Review and fill out the lease agreement sent by T. LeBlanc for the Louisville office and send to T. Froelich.	0.10	
03/29/2013	SLC	Correspond with Humana regarding termination of coverage for S. Abbott.	0.20	
	SLC	Review hours for B. Royalty and S. Abbott, recalculate and call in payroll information to ADP.	0.50	
	SLC	Send request to The Data Vault for additional authorized users.	0.10	
		Managing Business Operations	59.10	20,129.00
12/11/2012	AJO	Search documentation, download file, and other sources for selected notes receivable.	0.90	
12/12/2012	EML	Telephone call with ELC's staff regarding branch managers with history of indebtedness to ELC and accounting behind same.	0.80	
12/13/2012	EML	Telephone call with K. Britton of Faegre Baker regarding notes receivable-related parties and documentation behind same.	0.50	
	AJO	Research notes receivable from G. Gibson.	0.80	
12/14/2012	AJO	Research notes receivable documentation, including		

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			HOURS	
		files backed up from D. Good's computer and audit workpapers.	0.60	
12/18/2012	AJO	Research West Kentucky Livestock Market note receivable.	0.50	
	AJO	Review and research S. Eikenberry of Faegre Baker Daniels' e-mail regarding West Kentucky Livestock notes receivable, including telephone conversation with B. Royalty regarding same.	0.60	
12/19/2012	AJO	Further revisions of previously prepared notes receivable schedule, including review of documentation in audit and work files.	1.20	
12/21/2012	AJO	E-mail to S. O'Neill of Faegre Baker Daniels regarding B. Chase note.	0.10	
	AJO	Review 2008-2011 download file for evidence of payment to or for house for B. Chase.	0.50	
	AJO	Review T.P. Gibson activity for evidence of payment to or for house for B. Chase.	0.80	
	AJO	Review ELC's download files for large payments referencing "house" or "loan" for evidence of payment for B. Chase's house.	0.70	
	AJO	Review T.P. Gibson's download files for large payments referencing "house" or "loan" for evidence of payment for B. Chase's house.	0.60	
01/09/2013	EML	Review e-mail from J. Kennedy of Kroger Gardis Regas regarding Animal Profiling International and Chastain in order to respond to same.	0.20	
01/24/2013	EML	Review declaration relating to D. Phillips' foreclosure action, as well as related documents as requested by M. Stafford of Kroger Gardis Regas, including attending to overnight delivery of same.	1.50	
03/04/2013	SLC	Update the notes receivable analysis with cash received for employee loans.	0.70	
		Sale of Assets	11.00	4,090.50
01/11/2013	AJO	Detailed e-mail request to J. Bosco of Fifth Third Bank for August and September 2009 disbursement activity disks.	0.20	
01/14/2013	AJO	Review and reply to e-mail from R. LaTour of Vorys Sater regarding request for August and September 2009 disbursement check disks, including telephone conversation with the staff regarding same.	0.40	
01/15/2013	AJO	E-mails from and to K. Toner of Faegre Baker Daniels regarding disbursement disks requested from Fifth Third Bank, including telephone conversation with B. Royalty regarding same.	0.30	
	AJO	E-mails from and to J. Bosco of Fifth Third Bank regarding cash reporting.	0.20	
01/23/2013	AJO	Review and respond to e-mail from W. Ponader of Faegre Baker Daniels regarding status of previous request for Fifth Third Bank August 2009 disbursement information.	0.20	
02/06/2013	EML	Prepare e-mail to J. Bosco and L. Hart of Fifth		

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			HOURS	
		Third regarding the T.P. Gibson address change form.	0.10	
02/14/2013	AJO	E-mail December and January monthly actual reporting to J. Bosco of Fifth Third Bank.	0.20	
	AJO	Telephone call from J. Bosco of Fifth Third Bank regarding contents and transactions behind the cash reports sent and requesting update on expected recoveries from causes of action.	0.30	
02/15/2013	AJO	Telephone call from J. Bosco of Fifth Third Bank regarding schedule he would like updated and review of schedule as faxed by J. Bosco.	0.40	
03/28/2013	EML	Telephone call with J. Bosco to discuss contact information for Wells Fargo.	0.30	
		Secured Lenders/Cash Colltl.	2.60	1,005.00
12/11/2012	EML	Telephone call with W. Ponader and K. Britton of Faegre Baker regarding pending litigation review.	0.80	
01/03/2013	EML	Telephone call with T. Hall of Faeger Baker Daniels regarding anticipated case profile for next quarter and litigation support tasks anticipated of DSI.	0.50	
02/22/2013	EML	Prepare the agenda for the meeting on Tuesday at Faegre Baker Daniels.	0.40	
03/01/2013	EML	Review and respond to e-mail from D. DeNeal regarding Starter Yard's feed bill claim.	0.50	
03/06/2013	EML	Review and respond to e-mail inquiry from D. DeNeal regarding R. Brown's commission activity.	0.60	
	EML	Review B. Eberle's information received from S. Eikenberry, including telephone call with ELC's staff regarding same.	0.90	
03/07/2013	EML	Review scanned document listing and telephone call with ELC's staff regarding additional documents which are needed.	0.50	
03/08/2013	EML	Telephone call with D. DeNeal of Faegre Baker Daniels regarding R. Brown's claim.	0.10	
03/11/2013	EML	Review the T. Hermann, J. Larson, J Bar H and Ritter Feedyard transactions prior to call with S. Eikenberry regarding same.	1.00	
	EML	Telephone call with S. Eikenberry of Faegre Baker Daniels regarding various unpaid accounts receivable, including P. Padilla, M. Freeman IV and M. Freeman III.	0.90	
03/12/2013	SLC	Call with R. Houston regarding logistics of copying Eastern Livestock's check images for Faegre Baker Daniels.	0.80	
	SLC	Coordinate with R. Houston, install the Fifth Third Image Viewer program and download files to view canceled check images for Eastern Livestock.	0.30	
	SLC	Prepare a DVD of Eastern Livestock's canceled check images to send to Faegre Baker Daniels.	0.10	
03/13/2013	EML	Review and respond to e-mail from T. Froelich of Kroger Gardis Regas regarding feed bills paid to K.		

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			HOURS	
		Christenson.	1.10	
		Litigation Support	8.50	3,171.50
11/06/2012	AJO	Prepare analysis of cash received by W. Downs.	0.30	
		Litigation Support Seals/Downs	0.30	112.50
12/11/2012	EML	Telephone call with J. Burns and W. Ponader of Faegre Baker regarding litigation updates on branch managers, with particular focus on Branch 14 activity.	1.30	
12/18/2012	EML	Telephone call with K. Mitchell and J. Burns of Faegre Baker regarding transactions in Branch 14 inventory.	0.60	
12/19/2012	EML	Telephone call with H. Mappes of Faegre Baker regarding R. Nichols outstanding invoices.	0.50	
	EML	Review and respond to e-mail inquiries regarding Edens note receivable documentation, corporate relationship of Faith Cattle entities and R. Nichols cattle transactions.	0.30	
12/20/2012	EML	Telephone call with K. Mitchell of Faegre Baker regarding inventory reconciliation of ELC Branch 14 inventory.	0.50	
	EML	Review and respond to e-mail from K. Mitchell of Faegre Baker regarding R. Nichols claims.	0.30	
12/21/2012	EML	Prepare invoice package for representative transaction background of three unpaid ELC accounts receivable which occurred with Branch 14 customers: one relating to vendors who have been paid in full, one for payments made by ELC customers directly to vendors and the last one for invoices billed to R. Nichols for which vendor payments did not clear the bank.	1.20	
12/26/2012	EML	Prepare requested documentation for K. Mitchell of Faegre Baker regarding R. Nichols unpaid invoice documentation.	0.30	
12/27/2012	EML	Review invoice copies related to unpaid ELC accounts receivable due from R. Nichols prior to distribution to K. Mitchell of Faegre Baker.	0.40	
01/03/2013	AJO	Analyze and research R. Nichols' 2009 and 2010 activity to determine source of accruals for payments to R. Nichols/Nichols Livestock, including investigation of transfers of liabilities between vendor accounts.	0.80	
01/04/2013	EML	Review the updated field check payee information based on the staff's review of physical check versus data from ELC's records relating to payments made to R. Nichols and Nichols Livestock.	1.20	
	AJO	Prepare the expanded preference analysis for R. Nichols.	1.20	
	AJO	Filter the expanded R. Nichols preference research list to only include field checks for ROBNIC01, NICLIV01 and DALMCP01 accounts, add field checks for the L. Nichols, N. Nichols and D. McPhail accounts.	1.60	

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			HOURS
01/07/2013	EML	Review the updated Nichols Livestock payments based upon physical check review, including telephone call with ELC's staff regarding same for impact on the two-year preference review.	0.70
	AJO	Review and summarize R. Nichols' field check payee analysis, including telephone call with B. Royalty regarding same.	0.60
	AJO	Prepare file with the Nichols expanded scope preference data for research by staff.	0.40
	AJO	Continue analysis of the R. Nichols activity in relation to further expand scope of field check review.	0.70
01/08/2013	EML	Telephone call with ELC's staff regarding Branch 14's field check writing practices and scope of review of activity.	0.70
	EML	Review the field check activity related to Branch 14 for accuracy, including telephone call with ELC's staff regarding same.	2.70
	AJO	Review and format the R. Nichols expanded research file, including e-mail to B. Royalty requesting additional information.	0.40
01/09/2013	EML	Review additional files sent to the staff for review and telephone call with them to ensure the appropriate review steps were being taken, including update on work done the prior day relating to the newly-identified R. Nichols transactions.	0.90
	AJO	Review expanded R. Nichols field check research e-mailed by staff.	0.30
01/10/2013	AJO	Prepare second year preference review worksheet for R. Nichols.	0.70
	AJO	Combine the Nichols and expanded Nichols second year preference files for research by staff.	0.40
01/11/2013	EML	Telephone call with ELC's staff regarding AgriBeef's contracts and R. Nichols' W-2.	0.30
	AJO	Research record storage log to identify boxes containing payroll reports for investigating R. Nichols salary and commissions.	0.20
01/14/2013	AJO	Prepare preference research worksheet for T. Beach and B. Jones in conjunction with additional R. Nichols-related payments.	0.40
	AJO	Review the R. Nichols and expanded R. Nichols preference research completed by the staff, noting items for follow up.	0.60
	AJO	Research the R. Nichols vendors and customers in conjunction with development of additional field checks by branch to test.	0.90
	AJO	Return Nichols additional preference worksheet to staff for review of noted items.	0.10
01/28/2013	EML	Review documentation relating to duplicate payment made to J. Thompson by R. Nichols during 2009 prior to the distribution to W. Ponader of Faegre Baker Daniels per her request.	0.10
01/29/2013	EML	Prepare e-mail to W. Ponader of Faegre Baker Daniels regarding duplicate R. Nichols' payment to J.	

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			HOURS	
		Thompson during 2009 per her request, including telephone call with ELC's staff regarding background and additional review of field check payments made to J. Thompson for 2009 and 2010.	0.40	
	AJO	Research in download file for entries transferring commission liability from R. Nichols to Eastern Cattle.	1.30	
02/11/2013	EML	Review R. Nichols' amended complaint to compare values listed therein to the supporting schedules.	1.00	
02/12/2013	EML	Review and make edits to R. Nichols' amended complaint and providing same to H. Mappes of Faegre Baker Daniels.	1.20	
	EML	Telephone call with H. Mappes of Faegre Baker Daniels regarding edits for R. Nichols' amended complaint.	0.20	
	EML	Review and reconcile R. Nichols' year one and year two preference data by payee.	1.20	
	AJO	Combine and review the Nichols and expanded Nichols disbursement files, including telephone conversations with staff regarding research requests.	0.90	
	AJO	Review the SOLM/Nichols complaint Exhibit G and research same.	0.60	
	AJO	Research the R. Nichols disbursement files and reconcile to 2010 preference schedule.	0.70	
		Litigation Support Nichols	28.80	11,248.00
11/08/2012	EML	Review the information received from J. Heiman of Irsik & Doll regarding missing voucher activity, including telephone call with ELC's staff to further identify transaction as represented on ELC's records; continue reconciling activity between Royal Beef's activity and ELC's cash receipts.	1.70	
11/09/2012	EML	Review e-mail from J. Burns of Faegre Baker Daniels pertaining to E. Edens' document production.	0.40	
12/05/2012	EML	Review and respond to multiple e-mails from W. Ponader of Faegre Baker concerning redirected customer payments to E4 Cattle.	0.60	
12/06/2012	EML	Review and respond to e-mail questions regarding documentation for field checks written by E. Edens for purchase of cattle by ELC from Ashville Stockyard.	1.30	
	EML	Telephone call with W. Ponader of Faegre Baker regarding payments made from Edens account at Bancorp South.	0.30	
	EML	Telephone call with W. Ponader of Faegre Baker regarding cattle payments made to E4 of the proceeds of ELC accounts receivable.	0.20	
12/11/2012	AJO	Research and quantify E. Edens accounts with activity over one-year period.	0.40	
	AJO	Create E. Edens preference worksheet, including transferring previous research to worksheet.	1.30	
12/17/2012	EML	Review transactions noted as discrepancies in e-mail from K. Britton of Faegre Baker Daniels related to one year preference review schedule for E. Edens in		

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			HOURS
		order to discuss same with ELC staff on Monday.	0.80
	AJO	Research E. Edens preference issues per request of K. Britton of Faegre Baker Daniels.	0.40
	AJO	Prepare preference research worksheet for additional E. Edens accounts.	0.40
12/18/2012	EML	Telephone call with S. Eikenberry of Faegre Baker regarding short payment and credit memo activity associated with Branch 24 activity.	0.40
	AJO	Review Edens supplemental preference research and return to staff for additional research.	0.40
	AJO	Review and supplement additional Edens preference account research, including preparation of file for distribution.	0.40
	AJO	Research and respond to e-mail from K. Britton of Faegre Baker Daniels regarding Edens preference files.	0.20
12/19/2012	EML	Review and respond to e-mail inquiries regarding Edens note receivable documentation, corporate relationship of Faith Cattle entities and R. Nichols cattle transactions.	0.60
	AJO	Telephone conversation with K. Britton of Faegre Baker Daniels regarding E4/E. Edens payments.	0.20
12/21/2012	AJO	Review E. Edens preference schedule e-mailed by K. Britton of Faegre Baker Daniels, including telephone conversation with L. Lynch and e-mails to and from K. Britton.	0.80
12/27/2012	EML	Review note receivable activity between ELC and E. Edens and respond with background support behind same to J. Burns of Faegre Baker.	1.10
	AJO	Research in files for information regarding J.E. Edens' note receivable, including e-mails to and from, and telephone conversation with L. Lynch.	0.60
01/08/2013	AJO	Prepare second year preference schedule for the staff to research for E. Edens.	0.60
01/11/2013	EML	Review and respond to e-mail from H. Mappes of Faegre Baker Daniels regarding the outstanding Edens note receivable balances.	0.40
01/14/2013	AJO	Review the Edens extended preference worksheets prepared by the staff.	0.50
	AJO	Review the Edens extended preference research completed by the staff, including noting items for follow up and returning the file to the staff.	0.40
01/21/2013	AJO	Analyze 2010 deferred sales account for E. Edens transactions, including lookup of contract numbers in contract files.	0.60
01/29/2013	EML	Review the 2009 and 2010 payments to E. Edens/E4 Cattle from ELC to further distinguish real cattle transactions from those that are unsupported for use in the insider preference litigation.	1.70
02/08/2013	EML	Review schedule of cash receipts and cash applications from E. Edens for calendar 2010, including telephone call with ELC's staff regarding	

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			HOURS
		additional review needed regarding payments for W. Ponader and H. Mappes of Faegre Baker Daniels.	0.50
02/26/2013	EML	Prepare and distribute the following requested items to K. Toner of Faegre Baker Daniels: address of S. Baumgart, 1099s and W-2s for E. Edens.	0.40
02/27/2013	EML	Prepare response to e-mail inquiry from K. Toner of Faegre Baker Daniels regarding branch manager compensation metrics.	0.70
	EML	Review the Branch 24 sales recap activity as reflected on ELC's books and records.	0.40
02/28/2013	EML	Telephone call with K. Toner of Faegre Baker Daniels and P. O'Malley to discuss deliverables requested relating to the Branch 24 commission activity.	0.20
	EML	Review Branch 24's purchase and sales activity, including multiple calls with ELC's staff regarding same and prepare summary memo regarding information identified for K. Toner of Faegre Baker Daniels.	2.70
	AJO	Continue analysis of the Branch 24 auction cattle fee and related entries, including telephone conversations with L. Lynch regarding same.	1.40
03/01/2013	SLC	Prepare analysis of commission percentage based on open accounts receivable for Branch 24.	1.90
	EML	Prepare memo for K. Toner summarizing results of review of the Branch 24 activity.	2.10
03/04/2013	EML	Continue preparation of memo for K. Toner regarding the Branch 24 invoice types and transaction costs associated with each type, including detail review of outstanding accounts receivable due to ELC by Edens, as well as a review of sales recap and buyer activity reports for 2010.	2.30
	SLC	Research the \$229,000 reported on E. Edens' 2010 Form 1099.	0.60
03/05/2013	EML	Further refinement and revisions to the draft copy of memo on Branch 24's sales activity.	2.60
	SLC	Prepare summary schedule of the Branch 24 activity in 2009.	0.80
03/07/2013	EML	Prepare update to the summary memo on Branch 24's commission profile prepared for K. Toner of Faegre Baker Daniels.	0.30
03/08/2013	EML	Review and trace additional entries from general ledger data file to ELC's sales recap, including validation of commission activity to 1099 for calendar 2010 for the Branch 24 activity.	2.30
	SLC	Reclassify expenses recorded as sales and reconcile daily sales per the accounting system with the daily sales per the sales recap report.	1.80
	SLC	Continue to reclassify expenses recorded as sales and reconcile daily sales per the accounting system with the daily sales per the sales recap report.	1.30
03/11/2013	SLC	Review entries in the interest on accounts receivable (account 9016).	0.50
	EML	Review and reconcile the sales recap expense categories and trace same to the profit and loss	

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			HOURS
		impact on Branch 24's transactions.	2.10
03/12/2013	SLC	Reconcile cost of cattle per the sales recap report with Eastern Livestock's accounting system.	1.40
	EML	Review additional support information on tracing and reconciling transactions from ELC's records to Branch 24's extracted information, including numerous telephone calls with ELC's staff regarding same.	2.30
03/13/2013	SLC	Prepare summary schedules of total expenses and reconciliation of commission activity between the accounting system and Form 1099s.	2.00
	SLC	Review payables for Branch 24 paid by other branches; review and trace entries booked to inventory - feed account.	2.40
	EML	Prepare memo regarding summary of information obtained on fee-based activity observed in Branch 24 and E. Edens.	2.60
	EML	Telephone call with J. Watt and T. Froelich of Kroger Gardis Regas regarding the K. Christenson invoices.	0.50
	EML	Prepare list of accounts receivable customers which were used when billing cattle on feed type invoices.	0.30
03/14/2013	SLC	Prepare analyses and schedule of sample entries regarding Ed Edens' commission calculation and expenses paid by ELC on behalf of Branch 24.	2.00
	SLC	Prepare schedule by invoice of accounting entries related to purchases and sales.	0.70
	EML	Continue refinement of draft memo on the Branch 24 activity summary.	1.20
03/15/2013	SLC	Continue to prepare schedule by invoice of accounting entries related to purchases.	1.20
	SLC	Prepare schedule of select purchase and sale transactions for Branch 24.	0.90
	EML	Further modification of memo and the Excel file for content and data integrity prior to distribution.	1.40
03/18/2013	EML	Prepare supporting documentation behind sample purchase and sales examples relating to the review of Branch 24 activity.	2.90
03/19/2013	EML	Prepare for call with K. Toner of Faegre Baker Daniels regarding Branch 24 purchase and sale activity.	0.70
	EML	Telephone conference call with K. Toner, H. Mappes and S. Eikenberry of Faegre Baker Daniels, J. Knauer, trustee, including S. Cuff and P. O'Malley of DSI, regarding tracing of Branch 24's sales and purchase transactions and bookkeeping behind same.	2.00
	EML	Prepare the schedule of commission amounts transferred to K. Robbins from E. Edens and back to E. Edens, along with preliminary review of tracing amounts paid to E. Edens as commissions to activity recorded on the related purchase and sales documents.	2.00
	SLC	Review invoices and purchase documents sent by L. Lynch in preparation for conference call with Faegre Baker Daniels.	0.60
	SLC	Participate in conference call with L. Lynch, H.	

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			HOURS	
		Mappes, K. Toner, S. Eickenberry and J. Knauer regarding the Branch 24 purchase and sale transactions.	2.00	
03/20/2013	EML	Prepare additional edits to the summary of transfers to and from K. Robbins account and E. Edens commission account for delivery to H. Mappes of Faegre Baker Daniels.	1.10	
		Litigation Support Edens	71.80	25,108.50
12/03/2012	AJO	Prepare preference data worksheet for T.P. Gibson for W. Ponader of Faegre Baker Daniels.	0.70	
12/06/2012	AJO	Analyze T. Gibson activity for September and October 2010 to match payments with invoices or other accrued payables.	1.70	
12/10/2012	EML	Prepare edits to the master file regarding bank account activity in to and out of the T.P. Gibson YCB account.	0.80	
12/12/2012	AJO	Prepare schedule with T. Gibson over/under payment, notes receivable, and prepaid cattle account activity and payments, including additional efforts to match accruals with payments.	1.60	
	AJO	Review ELC's payments to T. Gibson file and reconcile notes receivable, prepaid cattle, and over/under payment accounts.	0.80	
12/14/2012	AJO	Review e-mail from K. Britton of Faegre Baker Daniels regarding T. Gibson's generation-skipping trust request.	0.20	
12/18/2012	EML	Review existing cash receipt and disbursement activity between ELC and T.P. Gibson in order to reformat same per conversation with W. Ponader of Faegre Baker.	0.80	
	AJO	Prepare one-year preference worksheet for T.P. Gibson's Generation-Skipping Trust.	0.50	
12/19/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding T.P. Gibson monthly account activity.	0.20	
	AJO	Research to add additional year of payments to T.P. Gibson Generation-Skipping Trust preference analysis per request of D. DeNeal of Faegre Baker Daniels.	0.40	
	AJO	Analyze T.P. Gibson cash activity file to characterize cash receipts as legitimate or non-legitimate, including e-mails from and to L. Lynch regarding her previous analysis and characterization of same.	2.30	
	AJO	Continue analysis of T.P. Gibson cash deposit file, including look-up of check dates and correction of errant check numbers.	1.40	
	AJO	Prepare draft template of monthly schedules for review by L. Lynch and W. Ponader of Faegre Baker Daniels.	0.60	
12/20/2012	EML	Review and edit T.P. Gibson schedule of unsupported cash receipts from ELC for W. Ponader of Faegre Baker.	3.20	
	AJO	Review T.P. Gibson Generation-Skipping Trust supplemental preference research, including		

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			HOURS
		transmitting file to D. DeNeal of Faegre Baker Daniels.	0.30
	AJO	Prepare worksheet of ELC payments to T.P. Gibson to be researched by staff.	0.20
	AJO	Telephone conversation with L. Lynch to discuss T.P. Gibson cash receipts schedule, including research in various files regarding same.	0.60
	AJO	Revise T.P. Gibson cash receipts file per research by staff and L. Lynch comments.	1.20
	AJO	Telephone conversation with W. Ponader of Faegre Baker Daniels to discuss revised disclosures regarding T.P. Gibson cash receipts.	0.20
	AJO	Prepare monthly disbursement schedules and disclosures as requested by W. Ponader of Faegre Baker Daniels.	1.00
12/21/2012	EML	Prepare copies of all payment checks to Intrust from T.P. Gibson account at YCB as requested by W. Ponader of Faegre Baker.	1.30
	AJO	Revise T.P. Gibson deposit disclosure paragraphs to reflect total Your Community Bank deposits and calculate percentage of deposits attributed as non-legitimate.	0.90
	AJO	Research and e-mail ECC/OLIM audit confirmation to M. Stafford of Faegre Baker Daniels.	0.30
	AJO	Create combined 2009 and 2010 T.P. Gibson download file for researching transactions.	0.60
12/27/2012	EML	Review TPG YCB statement activity in order to provide detailed listing of missing information to W. Ponader of Faegre Baker to include in request for additional information for 2009 and missing periods of 2010 from YCB.	1.10
01/07/2013	EML	Review e-mail from W. Ponader of Faegre Baker relating to the two-year analysis of the T.P. Gibson account activity and respond to same regarding periods for which documentation is not available.	0.30
01/16/2013	EML	Prepare updated file for the 2010 activity between T.P. Gibson and ELC reflecting ELC's payments to T.P. Gibson related to real cattle.	2.40
	AJO	Revise the T.P. Gibson 2010 cash receipts and disbursements files for real cattle payments from ELC.	1.60
	AJO	Research the 2010 T.P. Gibson cash receipts using L. Lynch's schedule indicating legitimate versus non-legitimate receipts.	1.70
	AJO	Begin analysis of T.P. Gibson 2009 cash receipts and disbursements.	1.80
01/17/2013	EML	Review the edited T.P. Gibson transfer schedule and note changes thereto, including numerous telephone calls with ELC's staff regarding background behind various small dollar checks to T.P. Gibson for ELC.	3.70
	AJO	Analyze selected 2010 disbursements to T.P. Gibson for which liabilities were transferred from E. Edens.	0.60
	AJO	Continue review of the T.P. Gibson 2009 download files to identify/match selected transactions.	0.80
01/18/2013	AJO	Revise the T.P. Gibson 2010 daily cash activity	

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			HOURS
		schedule for reclassification of ELC versus non-ELC cash receipts, including adjusting and reconciling totals.	2.70
01/21/2013	AJO	Continue analysis of unidentified cash receipts and disbursements in T. Gibson's 2009 download file to match with payor or payee, including preparation of summary files.	2.20
01/22/2013	EML	Review the T.P. Gibson 2009 receipts and disbursements schedule prior to the distribution to W. Ponader of Faegre Baker Daniels and J. Kennedy of Kroger Gardis Regas.	0.70
	EML	Review 2010 schedule in which real cattle transactions are separated from bogus transactions prior to distribution to W. Ponader of Faegre Baker Daniels per request.	2.50
	EML	Telephone call with W. Ponader of Faegre Baker Daniels to discuss TPG 2010 cash receipt and disbursement activity.	0.50
	AJO	Research in T. Gibson and ELC's 2010 download files for E. Edens commissions transferred and paid to T. Gibson, including preparation of file to staff for research.	1.60
	AJO	Continue research in T. Gibson's 2009 download file for cash receipts to determine whether transactions were for legitimate cattle purchases.	2.10
	AJO	Revise T. Gibson's 2010 daily cash activity schedule, including modifications due to research by L. Lynch and staff as to validity of payments from ELC.	1.80
	AJO	Prepare the T. Gibson 2009 deposits schedule for ELC transactions for evaluation of real cattle transactions, including attempts to look up ELC invoice information in ELC download file.	1.20
	AJO	Revise the T. Gibson 2010 cash activity schedule to reclassify G. Franklin checks.	0.30
01/23/2013	EML	Review the distribution file of T.P. Gibson cash receipts and cash disbursements for W. Ponader of Faegre Baker Daniels.	2.50
	AJO	Continue research of T. Gibson 2009 receipts from ELC in ELC download files to determine how transactions were recorded to aid in real/unsupported evaluation.	1.70
	AJO	Research the remaining T. Gibson 2009 cash receipts from ELC that could not be matched with previously prepared ELC analysis.	1.20
01/24/2013	EML	Review the 2009 cash receipt and disbursement activity for T.P. Gibson in order to seek to identify real cattle transactions for further use by W. Ponader of Faegre Baker Daniels.	2.90
	AJO	Prepare daily activity file for 2010 ELC payments to T. Gibson, including characterizing transfers as supported or unsupported.	1.70
	AJO	Analyze 2009 T. Gibson activity with the administration, including preparation of schedule with transactions using source code "LZ."	0.80
	AJO	Revisions to the T. Gibson daily cash activity schedule to match reconcile to detailed cash receipts schedule.	0.30

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			HOURS
	AJO	Reconcile the T. Gibson 2010 cash receipts from ELC by category and supplement file with missing or incomplete checks numbers.	0.90
01/25/2013	EML	Prepare further edits to the T.P. Gibson receipt and disbursement file being prepared for W. Ponader of Faegre Baker Daniels.	3.60
	EML	Prepare the daily schedule for T.P. Gibson's YCB account for 2009 for W. Ponader of Faegre Baker Daniels.	1.10
	AJO	Review the T. Gibson 2010 cash files and revise same to include tab with changes highlighted, per the request of W. Ponader of Faegre Baker Daniels.	0.80
	AJO	Detail e-mails to W. Ponader transmitting T. Gibson 2010 cash files.	0.30
01/29/2013	EML	Telephone call with W. Ponader of Faegre Baker Daniels regarding changes to the monthly activity between ELC and T.P. Gibson.	0.70
	AJO	Download disks received from W. Ponader of Faegre Baker Daniels pursuant to subpoena for the T. Gibson 2009 Your Community Bank records, including brief review of contents.	0.50
01/30/2013	EML	Review the monthly ELC transfers to T.P. Gibson in order to determine check clear dates for deposits as requested by W. Ponader of Faegre Baker Daniels.	1.10
	EML	Prepare the 2009 ELC monthly schedule of legitimate versus non-legitimate transfers to T.P. Gibson as requested by W. Ponader of Faegre Baker Daniels.	3.60
	EML	Telephone call with H. Mappes of Faegre Baker Daniels regarding ELC payments to T.P. Gibson for real cattle during 2010.	0.20
01/31/2013	EML	Prepare the 2009 schedule of ELC transfers to T.P. Gibson sorted by those traced to real cattle and expense reimbursement.	3.10
	AJO	Review and update the T. Gibson 2009 cash activity schedule to add columns for deposit dates, including adding deposit dates where known and to combine checks listed on multiple lines and telephone conversations with L. Lynch regarding same.	1.80
	AJO	Prepare file of ELC disbursement checks from the T. Gibson 2009 cash activity file for staff to research check clearing dates.	0.40
02/01/2013	EML	Prepare additional work on check clear dates for 2010, as well as additional review of 2009 transfers to T.P. Gibson from ELC as requested by W. Ponader of Faegre Baker Daniels.	2.70
	EML	Telephone call with W. Ponader of Faegre Baker Daniels regarding possible modifications to the 2010 ELC transfers to the T.P. Gibson monthly schedules.	0.40
	EML	Review the schedule matching purchase activity per ELC's records to those of T.P. Gibson relating to transfers made by ELC to T.P. Gibson.	2.10
02/04/2013	EML	Review the 2010 monthly schedule of ELC's transfers to T.P. Gibson and make edits to same prior to distribution to W. Ponader of Faegre Baker Daniels.	1.10
	EML	Prepare the monthly schedule of 2009 transfers to T.P. Gibson from ELC for W. Ponader of Faegre Baker	

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			HOURS	
	Daniels.		3.10	
	AJO Create ELC calendar year 2009 activity file for the T. Gibson analysis.		1.80	
	AJO Analyze the 2009 T. Gibson daily deposits using the previously prepared ELC 2009 download analysis.		2.10	
02/05/2013	EML Review 2009 and 2010 revised distribution files regarding transfers from ELC to T.P. Gibson as requested by W. Ponader of Faegre Baker Daniels.		1.40	
	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding impact of changes in monthly transfers from ELC to T.P. Gibson relating to format change to check clear date from deposit date.		0.30	
	AJO Prepare the monthly T. Gibson 2009 deposit schedules, including bank statement rollforward schedule.		1.00	
	AJO Prepare the revised 2010 T. Gibson monthly ELC deposit disclosure schedules, including reconciliation of bank statement deposits.		0.60	
02/06/2013	EML Telephone call with W. Ponader to discuss revisions to language contained in the monthly disclosure of the ELC transfers to the T.P. Gibson account at YCB.		0.30	
	EML Review and distribute additional information needed by W. Ponader of Faegre Baker Daniels in order to file amended claim in the T.P. Gibson estate-related unsupported transfers.		1.30	
	EML Telephone call with J. Kennedy of Faegre Baker Daniels regarding the upcoming meeting with T.P. Gibson and information possibly being sought, as well as discussion of change in the mail address for insurance premium notices.		0.20	
	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding the revised monthly percentages for ELC sourced deposits into the T.P. Gibson YCB account.		0.10	
	EML Telephone call with W. Ponader of Faegre Baker Daniels regarding changes in the schedule of ELC's transfers to T.P. Gibson caused by modifications created by the change in the presentation format to a clear date basis rather than deposit date basis.		0.10	
03/27/2013	EML Prepare documents requested by D. DeNeal of Faegre Baker Daniels regarding ELC's payments to T.P. Gibson for the Generation Skipping Trust.		0.80	
03/28/2013	EML Prepare documents related to the T.P. Gibson Generation Skipping Trust.		1.10	
	Lit. Sup. Thomas P. Gibson		101.10	39,281.50
11/12/2012	AJO Prepare the one year preference worksheet for GP Cattle.		0.40	
11/26/2012	AJO Prepare the GP Cattle preference transaction files, including e-mailing files to L. Lynch and B. Royalty.		0.40	
11/27/2012	AJO Review the GP Cattle research prepared by S. Abbott, revise same and e-mail to S. Abbott for additional research.		0.80	
11/28/2012	EML Telephone call with K. Britton of Faegre Baker			

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		HOURS
	regarding the one year preference file on G. Gibson.	0.50
AJO	Research G. Gibson's check number 115660 e-mailed by B. Royalty.	0.30
AJO	Prepare pivot table for G. Gibson for one year period, including all source codes.	0.40
12/04/2012	EML Telephone call with K. Britton of Faegre Baker regarding the GP Cattle bogus versus real cattle transactions.	0.30
EML	Review detail of the ELC sales to GP Cattle for further delivery to K. Britton of Faegre Baker per her request, including review of deposits made into GP Cattle account.	1.40
EML	Telephone call with K. Britton of Faegre Baker regarding information sought pertaining to GP Cattle.	0.30
EML	Telephone call with K. Britton of Faegre Baker regarding additional information desired on the GP Cattle account.	0.70
AJO	Create file of GP Cattle checks for staff to research.	0.70
AJO	Add checks and check clearing dates to GP Cattle one-year disbursement file from previously completed 90-day analysis.	0.40
AJO	Identify GP Cattle payments from debit memos and format schedule for printing.	0.50
AJO	Analyze GP Cattle in download file to attempt to match disbursements with purchases.	1.20
AJO	Analyze GP Cattle file to match disbursements with debit memos as invoices.	1.30
AJO	Prepare GP Cattle disbursement file for staff research.	0.40
AJO	Prepare file with GP Cattle receipts and disbursements.	1.40
12/05/2012	EML Prepare the 90-day deposit and disbursement daily activity schedule for GP Cattle as requested by K. Britton of Faegre Baker.	2.40
AJO	Convert GP Cattle September and October 2010 deposits from bank statement pdf to Excel, including reconciliation of same.	1.40
AJO	Convert GP Cattle September and October 2010 disbursements from bank statement pdf to Excel.	0.80
AJO	Add payees to converted GP Cattle disbursements schedule.	0.60
AJO	Add payors to converted GP Cattle deposits schedule.	0.90
12/06/2012	AJO Convert GP Cattle August 2010 disbursements from bank statement pdf to Excel.	0.60
AJO	Add payees to GP Cattle converted disbursements schedule.	0.40
12/07/2012	AJO Complete transcribing payee information for GP Cattle August 2010 disbursements.	0.70
AJO	Combine and convert GP Cattle August deposit batches from bank statement pdfs to Excel, including reconciling totals.	0.80
AJO	Complete transcribing of August 2010 payor information to GP Cattle August 2010 deposits.	1.00
AJO	Convert October 2010 GP Cattle disbursements from bank statement pdf to Excel.	0.40
AJO	Transcribe GP Cattle October payees per bank	

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		HOURS
	statement to schedule of same.	0.50
AJO	Combine and convert October GP Cattle deposit batches from bank pdf to Excel, including reconciling totals and identifying missing batches.	0.90
AJO	Transcribe payor information for GP Cattle October 2010 deposits to converted schedule regarding same.	0.80
AJO	Prepare schedule of GP Cattle August through October 2010 cash activity file, including formatting of same.	1.40
12/10/2012	EML Prepare 90-day cash receipt and disbursement schedule relating to activity in to and out of GP Cattle's account at YCB.	2.50
12/11/2012	EML Continue preparation of the schedule of 90-day cash receipts and disbursements to and from the account of GP Cattle for K. Britton of Faegre Baker.	1.90
	EML Review the final version of the 90-day summary of the bank activity for the GP Cattle account and distribute same to K. Britton of Faegre Baker.	0.20
12/13/2012	EML Telephone call with H. Mappes of Faegre Baker regarding the GP Cattle account activity.	0.60
	AJO Research G. Gibson commissions and Forms 1099s.	0.40
	AJO Analyze G. Gibson commission accruals in download file, including preparing schedule regarding same.	0.80
12/14/2012	AJO Convert GP Cattle January through July 2010 bank statements, including deposit and disbursement details, to Excel for supplementing previously prepared file.	1.80
	AJO Begin corrections to January through July 2010 converted GP Cattle bank statement activity.	0.70
12/16/2012	AJO Complete reconciliation and modifications of GP Cattle's Your Community Bank statement activity for January through June 2010.	0.50
	AJO Add payor information to January through May deposit schedule for GP Cattle's Your Community Bank account.	1.50
12/17/2012	AJO Add payor information to schedule of GP Cattle's Your Community Bank account activity from copies of deposited checks.	0.70
	AJO Add payee information to schedule of GP Cattle disbursements from the Your Community Bank account.	0.80
	AJO Research in ELC's download file to supplement information in GP Cattle schedule of Your Community Bank activity for January through July 2010 for which check copies were not available.	0.40
	AJO Add January through July 2010 GP Cattle cash activity to previously prepared August through October schedule, including reconciliation of activity.	1.10
12/18/2012	AJO Review G. Gibson commission income and Forms 1099 for 2009 and 2010, including telephone conversation with B. Royalty regarding same.	0.40
	AJO Convert November 2010 GP Cattle Your Community Bank statement to Excel, including addition of payee and payor information to file.	0.80
	AJO Review and add disclosures to GP Cattle 2010 cash	

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			HOURS
		activity file.	1.60
	AJO	Add and format GP Cattle November 2010 cash activity to January through October file.	0.80
12/19/2012	AJO	Complete reconciliation of GP Cattle cash activity file, including preparation and formatting of supplemental files.	3.40
	AJO	Create distribution versions of GP Cattle detail and supplementary schedules.	0.50
	AJO	Revise GP Cattle cash activity schedules to print total receipts and disbursements by month.	0.20
12/20/2012	AJO	Prepare summary of 2010 disbursements by payee for GP Cattle, including combining payees with slight name variations.	0.50
	AJO	Prepare alternate version of GP Cattle other disbursements per request of L. Lynch.	0.40
12/26/2012	AJO	E-mail the GP Cattle 2010 other disbursements schedules to H. Mappes of Faegre Baker Daniels per her request.	0.20
	AJO	Initial conversion of 2009 GP Cattle disbursements from Your Community Bank using report provided by the bank.	0.40
	AJO	Prepare the 2009 GP Cattle deposits schedule from the Your Community Bank statements.	1.60
	AJO	Prepare the summary of the GP Cattle Your Community Bank statement activity for 2009.	0.50
12/27/2012	AJO	E-mails from H. Mappes of Faegre Baker Daniels and L. Lynch regarding the GP Cattle 2010 disbursements schedule.	0.20
	AJO	Modify the GP Cattle detail schedule to eliminate ordinary course cash activity, including correction of subtotals and reconciling the file.	1.60
	AJO	Prepare the summary of the 2010 GP Cattle cash receipts and disbursements for the revised cash activity schedule.	0.40
12/28/2012	EML	Prepare schedule of missing YCB bank activity in order to determine scope of documentation requests to be made of YCB relating to both T.P. Gibson and GP Cattle accounts at YCB.	1.60
	AJO	Begin transcription of the 2009 GP Cattle disbursement check payee information.	0.70
01/02/2013	EML	Review the missing information relating to bank statement activity for GP Cattle and T.P. Gibson for 2009; e-mail S. White of Hoover Hull regarding same.	0.30
	AJO	Continue transcribing payee information for the GP Cattle 2009 cash disbursements.	1.30
	AJO	Expand the GP Cattle October through December 2009 deposit entries using additional information received from Your Community Bank.	1.80
01/03/2013	AJO	Add deposit detail to GP Cattle January through July 2009 cash activity worksheet from deposit batches.	2.30
01/07/2013	AJO	Add payee and check dates to the July through September 2009 GP Cattle deposit schedule.	0.70
01/08/2013	AJO	Prepare list of the missing Your Community Bank	

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			HOURS
		information for GP Cattle, including forwarding missing information list to W. Ponader of Faegre Baker Daniels.	0.40
	AJO	Begin formatting the GP Cattle cash receipts and disbursements into daily schedule of cash activity.	1.50
	AJO	Summarize the GP Cattle 2009 cash receipts and disbursements, including preliminary identification of payees and payor to be eliminated in revised versions of complete schedule.	0.60
01/09/2013	EML	Review list of GP Cattle's third party cash receipts and disbursements to be excluded from the 2009 cash receipts and cash disbursement monthly activity summary requested by W. Ponader of Faegre Baker Daniels.	0.30
	AJO	Review the GP Cattle exhibits for adversary filed, noting information required to supplement causes of action.	0.40
	AJO	Format the GP Cattle 2009 cash receipts and disbursements complete schedule, including all cash transactions.	1.60
01/13/2013	AJO	Research in ELC's download file for cash receipts and disbursements that match with recorded deposit and disbursement activity in GP Cattle bank activity schedule for which no detail is available.	1.30
	AJO	Prepare version two of GP Cattle 2009 Your Community Bank schedule omitting selected payors and payees, including reconciliation of totals.	0.80
	AJO	Begin preparation of version three of GP Cattle 2009 Your Community Bank cash activity schedule.	0.60
01/14/2013	AJO	Complete version three of GP Cattle 2009 Your Community Bank cash activity schedule.	1.00
	AJO	Prepare summary of receipts and disbursements for GP Cattle 2009 Receipts and Disbursements schedule, version three.	0.40
	AJO	Review GP Cattle original 2009 cash activity schedule and prepare summary of receipts and disbursements.	0.50
01/15/2013	EML	Review the GP Cattle 2009 cash receipt and disbursement summary prior to distribution to H. Mappes at Faegre Baker Daniels, including reconciliation of cash disbursed through GP Cattle to Atkinson.	3.10
	AJO	Complete referencing and review of preliminary GP Cattle extended preference worksheet check clearing dates from 2009 GP Cattle cash schedules.	1.20
	AJO	Create distribution versions of the GP Cattle 2009 cash analysis versions one (all transactions) and version three (related parties only), including e-mailing of files to L. Lynch.	0.40
	AJO	Revise the format of the GP Cattle 2009 cash activity files and schedules.	0.50
01/16/2013	AJO	Revise the GP Cattle extended preference review to add known payee information, including telephone conversations with staff regarding same.	0.60
01/28/2013	AJO	Prepare analysis of GP Cattle 2009 disbursements per cash activity summary versus extended preference	

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			HOURS	
		analysis information.	1.20	
	AJO	Analyze GP Cattle's cash activity schedules to perform additional research related to reconciliation of 2009 disbursements per the daily activity summary to the extended insider preference file.	1.70	
	AJO	Prepare analysis of accrued commissions earned by G. Gibson in 2009 against payments to G. Gibson and T. Gibson.	1.00	
	AJO	Review USDA/FBI document scans for purchases of air cattle recorded as purchased by GP Cattle or E. Edens, including updating the respective worksheets for purchases noted.	1.60	
	AJO	Revise GP Cattle 2009 daily cash schedule per request of W. Ponader of Faegre Baker Daniels.	1.00	
01/29/2013	EML	Review modified 2009 GP Cattle bank statement activity, including movement of cash receipts from ELC to additional Gibson Cattle account at YCB.	0.80	
02/08/2013	EML	Prepare schedule of payments for real cattle for 2010 for H. Mappes of Faegre Baker Daniels by GP Cattle.	0.70	
	AJO	Review and e-mail selected files pertaining to the GP Cattle 2010 activity per the request of H. Mappes of Faegre Baker Daniels.	0.50	
02/11/2013	EML	Review the 2009 and 2010 ELC transfers to both GP Cattle, as well as T.P. Gibson in order to ensure accuracy and further prepare the schedule of activity between the parties prior to the distribution to H. Mappes of Faegre Baker Daniels and J. Kennedy of Faegre Baker Daniels.	8.60	
		GP Cattle	93.40	35,798.00
12/27/2012	EML	Review and respond to e-mail from K. Britton of Faegre Baker Daniels relating to cattle from SOLM.	0.70	
	AJO	Analyze the SOLM contract down payments and data in the preference analysis.	0.60	
12/28/2012	EML	Prepare e-mail response to H. Mappes of Faegre Baker regarding correct account payable balance due to SOLM.	0.30	
	EML	Prepare summary of SOLM activity for which they received payment from vendor.	0.80	
01/02/2013	EML	Prepare the schedule of all SOLM activity and reconcile same to the PDF sent earlier by H. Mappes of Faegre Baker, as well as to SOLM's filed claim.	3.10	
01/03/2013	EML	Review specific invoice documentation related to payments made to SOLM for activity arising out of ELC Branch 14 based transactions prior to the telephone call with H. Mappes of Faegre Baker Daniels regarding same.	1.70	
	EML	Telephone call with H. Mappes and K. Mitchell of Faegre Baker Daniels regarding the SOLM claims.	1.00	
01/04/2013	EML	Prepare additional data points for inclusion in the updated SOLM schedule as requested by H. Mappes of Faegre Baker Daniels.	1.60	

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			HOURS	
01/09/2013	EML	Review e-mail history from SOLM to the trustee regarding checks being remitted to separate escrow account in order to reconcile same.	0.40	
01/10/2013	EML	Review and reconcile separate escrow account activity established between the trustee and SOLM; e-mail H. Mappes of Faegre Baker Daniels said information.	0.60	
		Litigation Support - SOLM	10.80	4,254.00
11/06/2012	AJO	Prepare schedules with sales and cash receipts activity for selected customers for October and November of 2010.	1.00	
11/12/2012	EML	Review and edit the file from A. Omori regarding summary of short pay activity for the Branch 35 transactions with Royal Beef.	2.80	
11/13/2012	EML	Prepare summary of the short payment activity between Branch 28's activity and Royal Beef.	1.70	
11/16/2012	EML	Telephone call with A. Omori regarding modifications to the schedule related to the Branch 35 financed cattle transactions with Royal Beef.	0.60	
	AJO	Telephone conversations with L. Lynch regarding selected customer schedules, including research in download file regarding same.	0.60	
11/19/2012	EML	Prepare the final changes to the distribution file on Royal Beef's transaction summary.	1.30	
	AJO	Modify the Royal Beef analysis file per the telephone conversations with L. Lynch.	2.10	
	AJO	Review Royal Beef's settlement motion, attachment and order in conjunction with discussion with L. Lynch regarding operating report.	0.40	
11/29/2012	AJO	Verify cash receipts per Royal Beef against L. Lynch's Royal Beef file.	1.70	
12/21/2012	AJO	Analyze Royal Beef schedule to categorize and summarize transactions.	1.20	
	AJO	Revise Royal Beef equity shortfall schedule.	0.70	
12/27/2012	EML	Prepare update to Royal Beef finance cattle activity for D. DeNeal of Faegre Baker.	1.60	
	AJO	Revise the Royal Beef equity shortfall schedule.	0.40	
02/05/2013	AJO	Prepare analysis of the Supreme and AgriBeef 2010 sales and cash receipts activity for equity analysis.	1.40	
02/22/2013	EML	Review the Royal Beef subpoena to ensure desired financial reports are included as requested by D. DeNeal of Faegre Baker Daniels.	0.40	
		Litigation Support-Royal Beef	17.90	6,894.50
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	851.10	323,625.00

RECAPITULATION

CONSULTANT	HOURS	HOURLY RATE	TOTAL
P. J. O'Malley	8.50	\$550.00	\$4,675.00
P. J. O'Malley	5.50	575.00	3,162.50

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<u>CONSULTANT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
A. J. Omori	215.40	375.00	80,775.00
A. J. Omori	166.20	385.00	63,987.00
S. L. Cuff	57.40	240.00	13,776.00
E. M. Lynch	398.10	395.00	157,249.50
TOTAL CURRENT WORK			323,625.00
BALANCE DUE			<u>\$323,625.00</u>